

City of Elberton

Fiscal Year 2019 Budget



City of Elberton, Georgia
Post Office Box 70
Elberton, Georgia 30635-0070

Municipal Building
203 Elbert Street
706-213-3100

Public Works
105 Gordon Street
706-213-3190

Fire Department
202 Thomas Street
706-213-3156

Police Department
209 Elbert Street
706-213-3130

Elberton Utilities
230 N. McIntosh Street
706-213-3278

ElbertonNET
230 N. McIntosh Street
706-213-3278

Elected Officials

Larry L. Guest..... Mayor
Carey D. Butler..... Council Member, Ward 1
Bobby G. Hunt Council Member, Ward 2
Troy Colquitt Council Member, Ward 3
Rick Prince..... Council Member, Ward 4
Kyle Parham..... Council Member, Ward 5

Appointed Officials

Lanier Dunn, CPA, CGMACity Manager
John Stephen Jenkins, Sr., Esq.City Attorney
Robert Johnson, Esq.Municipal Court Judge

Heads of Departments

Cindy D. Churney.....City Clerk and Director, Human Resources
Kevin Eavenson Controller and Director, Public Works
Lynn F. Saxon Director, Customer Care
Mark C. Welsh..... Chief of Police
Henry D. McCalla Fire Chief
Brad Alexander Director, Electric & Broadband Operations
Grant JonesDirector, Natural Gas Operations
Jason Hackett Director, Water-Wastewater Operations
Allen Hulme.....Director, Administrative Services
Catrina Goudelock..... Manager, Elbert Hotel

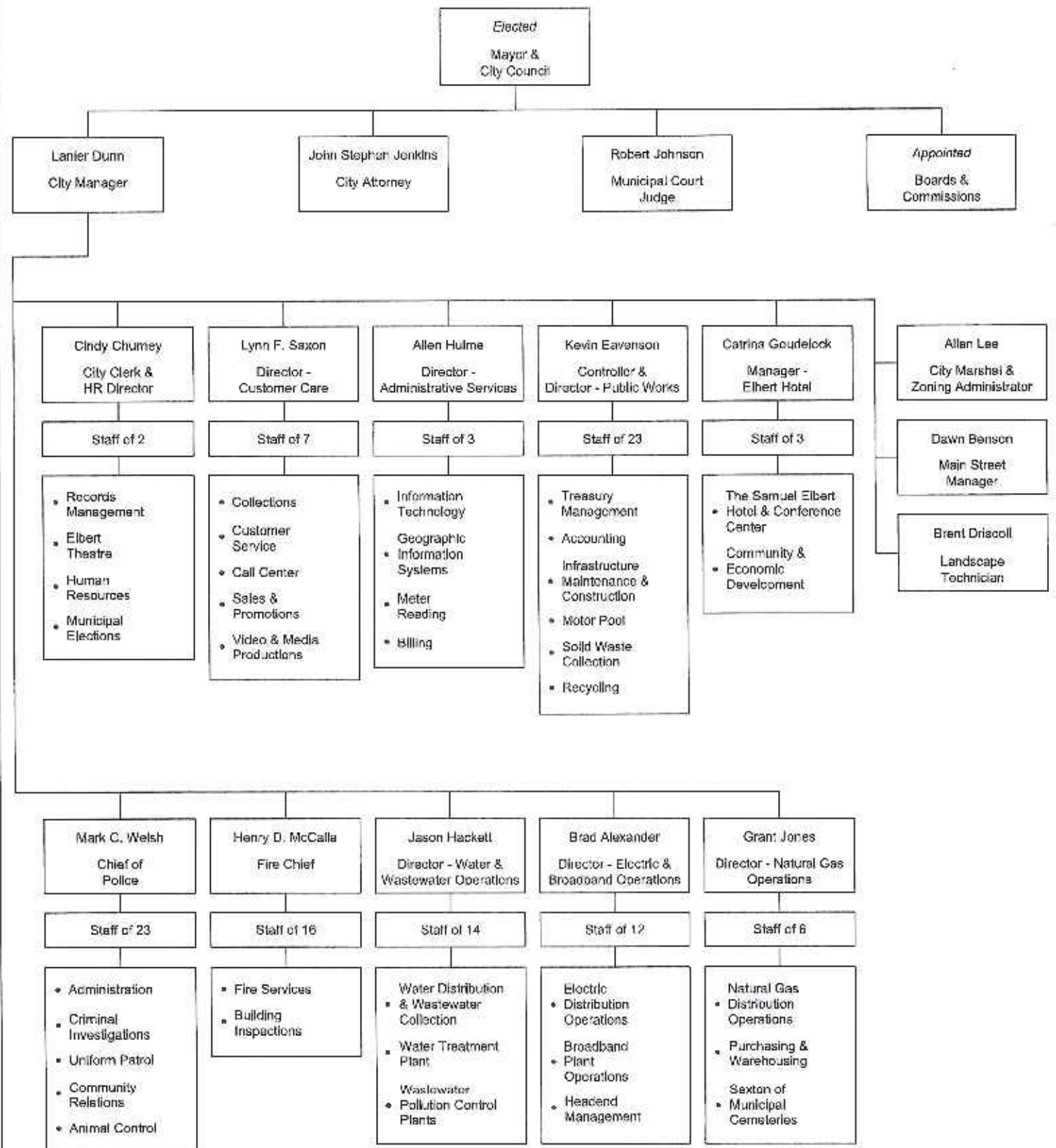
Senior and Professional Staff

Allen Lee.....City Marshal and Zoning Administrator
Dawn Benson Manager, Main Street Elberton
Brent Driscoll Parks and Public Spaces
Kevin Jordan Fire and Building Inspector
David Dotson.....Manager, Broadband Operations
Toni KingManager, Elbert Theatre
Jason Isbell Manager, Information Technology
Terry Alexander..... Manager, Facilities
Mike Seymour Commander, Police Operations

City of Elberton, Ga.

Organizational Chart

as of June 30, 2018



City of Elberton Budget 2019
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CITY OF ELBERTON
P. O. Box 70
Elberton, Georgia 30635-0070
(706) 213-3100
www.cityofelberton.net

June 26, 2018

The Honorable Mayor Larry L. Guest,
Members of the City Council,
Citizens and Customers of the City of Elberton
And Valued Employees

I am pleased to present to you the City of Elberton's Adopted Budget for Fiscal Year 2019, which begins on July 1, 2018, and ends on June 30, 2019. The City of Elberton Budget is balanced, as required by Georgia state law, and keeps Elberton on a fiscally sound plan that will allow us to address the highest priority needs of our community. The total budget appropriation of \$35.4 million supports essential services, invests in critical capital projects, and maintains Elberton's existing emergency reserves. The total budget for fiscal year 2019 is \$35,419,350. This budget results in a 0.9% increase from FY 2018's budget of \$35,098,024.

The adopted budget totals are as follows:

Public Utilities	\$ 22,982,888	65%
ElbertonNET	5,240,892	15%
The General Fund	4,834,334	14%
Solid Waste	922,136	3%
2017 SPI/OST Capital Projects	720,200	2%
Elbert Hotel Enterprise Fund	454,400	1%
Elbert Theatre Enterprise Fund	170,500	0%
Hotel/Motel Tax Special Revenue	70,000	0%
Downtown Development RLF	24,000	0%
	<u>\$ 35,419,350</u>	

This budget document includes revenue and expenditure estimates for all governmental activities and business-type activities of the city. This budget also contains several schedules, including a rates and fees schedule and a personnel pay scale, that were used in computing the budget and were adopted to be effective July 1, 2018.

I want to thank the Mayor and Members of the City Council who reviewed and approved this budget. The careful balance demonstrated in this budget gives us the best chance of maintaining our excellent service to the community in fiscal year 2019.

Sincerely,



Lanier Dunn, CPA, CGMA
City Manager

Fiscal Year 2019 Budget

All Funds - Summary of Revenues and Expenditures

	General Fund	Combined Public Utility Fund	ElbertonNET Technology Services Fund	Solid Waste Fund	Non-Major Funds	TOTAL
Revenues						
Taxes	\$ 1,276,000	\$ -	\$ -	\$ -	\$ 70,000	\$ 1,346,000
Licenses and Permits	149,700	-	-	-	-	149,700
Fines and Forfeitures	114,100	-	-	-	-	114,100
Intergovernmental	-	153,680	-	-	700,000	853,680
Charges for Services	98,100	22,285,108	5,068,937	817,503	116,900	28,386,548
Administrative Charges	609,884	-	-	-	-	609,884
Interfund Transfers	2,555,000	-	-	32,000	528,000	3,115,000
Other	31,550	544,100	171,955	72,633	24,200	844,438
Total Revenues	\$ 4,834,334	\$ 22,982,888	\$ 5,240,892	\$ 922,136	\$ 1,439,100	\$ 35,419,350
Expenditures						
General Government	734,661	-	-	-	-	734,661
Judicial	78,730	-	-	-	-	78,730
Public Safety	2,630,119	-	-	-	175,000	2,805,119
Public Works	948,745	-	-	-	265,000	1,213,745
Housing & Development	265,784	-	-	-	643,400	909,184
Culture & Recreation	75,500	-	-	-	170,500	246,000
Health & Welfare	65,100	-	-	-	-	65,100
Other Financing	35,695	-	991,332	-	-	1,027,027
Elberton Utilities	-	20,002,888	-	-	-	20,002,888
ElbertonNET	-	-	4,149,560	-	150,200	4,299,760
Solid Waste	-	-	-	922,136	-	922,136
Interfund Transfers	-	2,980,000	100,000	-	35,000	3,115,000
Total Expenditures	\$ 4,834,334	\$ 22,982,888	\$ 5,240,892	\$ 922,136	\$ 1,439,100	\$ 35,419,350
FY 2018 Budget	\$ 4,829,661	\$ 23,444,478	\$ 4,627,529	\$ 894,456	\$ 1,301,900	\$ 35,098,024
Increase / (Decrease)	4,673	(461,590)	613,363	27,680	137,200	321,326
% Change	0.1%	-2.0%	13.3%	3.1%	10.5%	0.9%

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General Fund (Fund 100)

Summary of Revenues and Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Revenues							
Taxes	\$ 1,276,000	\$ 1,221,000	\$ 55,000	4.5%	\$ 1,198,764	\$ 1,166,440	\$ 1,182,301
Licenses, Permits, & Fees	149,700	161,500	(11,800)	-7.3%	154,150	149,691	157,062
Fines & Forfeitures	114,100	126,700	(12,600)	-9.9%	105,497	112,020	92,915
Intergovernmental	-	-	-		900	-	-
Charges for Services	98,100	112,088	(13,988)	-12.5%	95,842	106,411	102,589
Administrative Charges	609,884	625,373	(15,489)	-2.5%	625,373	619,696	622,936
Other	31,550	38,000	(6,450)	-17.0%	34,181	67,083	59,140
Interfund Transfers	2,555,000	2,545,000	10,000	0.4%	2,557,188	2,534,585	2,437,433
Total Revenues	4,834,334	4,829,661	4,673	0.1%	4,771,896	4,755,926	4,654,375
Expenditures							
General Government	734,661	746,575	(11,914)	-1.6%	742,870	754,975	703,782
Judicial	78,730	78,005	725	0.9%	76,066	76,612	70,553
Public Safety	2,630,119	2,589,487	40,632	1.6%	2,577,268	2,478,626	2,349,165
Public Works	948,745	885,850	62,895	7.1%	830,433	848,877	836,611
Housing & Development	265,784	262,105	3,679	1.4%	238,211	260,299	242,995
Culture & Recreation	75,500	168,834	(93,334)	-55.3%	167,297	162,355	163,982
Health & Welfare	65,100	65,100	-	0.0%	65,100	61,968	65,687
Other Financing	35,695	33,705	1,990	5.9%	33,000	94,651	67,668
Total Expenditures	4,834,334	4,829,661	4,673	0.1%	4,730,245	4,738,362	4,500,443
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -		\$ 41,650	\$ 17,564	\$ 153,932

General Fund - Revenue Detail by Source

		2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Taxes								
31.1312	Title ad valorem taxes	\$ 70,000	\$ 80,000	\$ (10,000)	-12.5%	\$ 58,912	\$ 70,116	\$ 80,432
31.1600	Real estate transfer taxes	1,500	1,500	-	0.0%	908	1,289	721
31.3100	Local option sales taxes	620,000	570,000	50,000	8.8%	596,717	549,707	577,700
31.4201	Beer & wine taxes	110,000	125,000	(15,000)	-12.0%	90,948	112,152	113,771
31.4202	Liquor taxes	20,000	20,000	-	0.0%	16,334	21,690	22,441
31.6101	Occupational taxes	125,000	120,000	5,000	4.2%	126,547	121,770	118,901
31.6200	Insurance premium taxes	325,000	300,000	25,000	8.3%	304,258	285,732	263,786
31.8001	Intangible taxes	4,000	4,000	-	0.0%	3,797	3,253	3,744
32.3100	Occupational tax penalties	500	500	-	0.0%	343	733	803
Total Taxes		1,276,000	1,221,000	55,000	4.5%	1,198,764	1,166,440	1,182,301
Licenses, Permits, & Fees								
31.1750	Franchise fees-Comcast	12,000	14,000	(2,000)	-14.3%	10,526	12,037	13,910
31.1752	Franchise fees-ElbertonNET	61,200	60,000	1,200	2.0%	60,033	58,541	56,240
31.1760	Franchise fees-Telephone	18,000	27,000	(9,000)	-33.3%	19,221	21,327	28,021
32.1101	Alcoholic beverage licenses	40,000	40,000	-	0.0%	41,000	39,500	38,250
32.1901	Admin/Regulatory fees	2,500	4,500	(2,000)	-44.4%	1,940	2,505	4,577
32.2101	Building permits	15,000	15,000	-	0.0%	20,518	14,790	15,103
32.2991	Monument permits	1,000	1,000	-	0.0%	912	990	960
Total Licenses, Permits & Fees		149,700	161,500	(11,800)	-7.3%	154,150	149,691	157,062
Fines & Forfeitures								
35.1004	Parking tickets	1,000	500	500	100.0%	1,596	815	110
35.1006	Administrative fines - alcohol	600	600	-	0.0%	900	-	-
35.1008	Probation fees	3,000	3,000	-	0.0%	3,000	3,000	3,000
35.1009	Municipal court revenue	100,000	110,000	(10,000)	-9.1%	90,652	99,238	82,373
35.1010	Technology add-on fees	9,000	11,000	(2,000)	-18.2%	8,599	8,967	7,432
35.2101	Forfeiture of alcohol bond	500	1,600	(1,100)	-68.8%	750	-	-
Total Fines & Forfeitures		114,100	126,700	(12,600)	-9.9%	105,497	112,020	92,915
Intergovernmental								
33.4124	Police Dept. grants	-	-	-		900	-	-
Total Intergovernmental		-	-	-		900	-	-
Charges for Services								
34.2120	Incident reports	\$ 1,000	\$ 500	\$ 500	100.0%	\$ 1,252	\$ 440	\$ 281
34.2150	Police services	12,000	10,000	2,000	20.0%	12,804	10,772	6,271
34.2902	Zoning application fees	600	1,000	(400)	-40.0%	200	300	600
34.6100	Background check fees	2,000	1,500	500	33.3%	1,824	2,560	1,765
34.5711	Animal Control fees	2,500	2,500	-	0.0%	1,900	1,855	965
34.6902	Election qualifying fees	-	1,588	(1,588)	-100.0%	2,428	-	533
34.7201	Elbert Theatre rental fees*	-	5,000	(5,000)	-100.0%	8,890	5,195	5,501
34.3101	Public Works services	-	10,000	(10,000)	-100.0%	-	-	4,501
34.9101	Elmhurst grave fees	27,000	30,000	(3,000)	-10.0%	23,820	38,750	30,275
34.9102	Lincoln Heights grave fees	15,000	12,000	3,000	25.0%	13,440	12,575	11,550
34.9103	Sale of lots - Elmhurst	22,000	25,000	(3,000)	-12.0%	12,876	17,082	26,945
34.9104	Sale of lots - Lincoln Heights	16,000	13,000	3,000	23.1%	16,410	16,882	13,403
Total Charges for Services		98,100	112,088	(13,988)	-12.5%	95,842	106,411	102,589

*Moved to Elbert Theatre Enterprise Fund

General Fund - Revenue Detail by Source

		2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Administrative Charges								
34.1942	Admin Charge-Electric	181,651	198,417	(16,766)	-8.4%	198,417	193,526	189,887
34.1943	Admin Charge-Water/sewer	74,286	75,737	(1,451)	-1.9%	75,737	73,659	72,255
34.1944	Admin Charge-Natural gas	75,950	76,015	(65)	-0.1%	76,015	73,827	80,309
34.1945	Motor Pool Charge	127,782	125,828	1,954	1.6%	125,828	133,313	129,750
34.1946	Admin Charge-Solid waste	34,924	35,080	(156)	-0.4%	35,080	34,459	43,587
34.1948	Admin Charge-ElbertonNET	115,291	114,296	995	0.9%	114,296	110,912	107,148
Total Administrative Charges		609,884	625,373	(15,489)	-2.5%	625,373	619,696	622,936
Other								
34.9901	Miscellaneous revenue	5,500	5,500	-	0.0%	15,271	25,202	20,740
36.1001	Interest earned	4,200	2,500	1,700	68.0%	3,997	3,374	2,435
37.1002	Donations-Animal shelter	350	-	350		285	350	335
38.3000	Reimbursement for damages	1,500	-	1,500		3,409	2,149	1,761
38.9001	Surplus equipment sales	20,000	30,000	(10,000)	-33.3%	11,219	36,008	33,869
Total Other		31,550	38,000	(6,450)	-17.0%	34,181	67,083	59,140
SUBTOTAL before Transfers		2,279,334	2,284,661	(5,327)	-0.2%	2,214,708	2,221,341	2,216,942
Interfund Transfers								
39.1101	Transfer In - Electric	1,600,000	1,600,000	-	0.0%	1,600,000	1,685,000	1,625,000
39.1102	Transfer In - Natural Gas	900,000	900,000	-	0.0%	900,000	800,000	760,000
39.1205	Transfer In - Water (Mfg.)	20,000	20,000	-	0.0%	20,000	20,000	17,500
39.1203	Transfer In - Hotel/Motel Tax	35,000	25,000	10,000	40.0%	37,188	29,585	34,933
Interfund Transfers Total		2,555,000	2,545,000	10,000	0.4%	2,557,188	2,534,585	2,437,433
Grand Total - General Fund Revenues		\$ 4,834,334	\$ 4,829,661	4,673	0.1%	\$ 4,771,896	\$ 4,755,926	\$ 4,654,375

General Fund - Summary of Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
General Government							
Mayor and City Council	\$ 180,065	\$ 159,080	\$ 20,985	13.2%	\$ 166,188	\$ 151,739	\$ 141,713
City Manager	158,725	153,950	4,775	3.1%	152,381	149,021	141,125
City Clerk	102,998	100,306	2,692	2.7%	102,780	100,471	91,918
Elections	-	1,100	(1,100)	-100.0%	1,477	340	146
Finance	166,438	211,021	(44,583)	-21.1%	207,869	210,199	200,003
City Attorney	20,000	20,000	-	0.0%	19,338	48,691	28,408
Human Resources	63,389	59,784	3,605	6.0%	59,476	61,841	62,620
City Hall Maintenance	43,046	41,334	1,712	4.1%	33,410	32,674	37,849
	734,661	746,575	(11,914)	-1.6%	742,870	754,975	703,782
Judicial							
Municipal Court	78,730	78,005	725	0.9%	76,066	76,612	70,553
Public Safety							
Police - Administration	363,323	359,146	4,177	1.2%	366,155	341,054	312,062
Police - Criminal Investigation	152,695	155,497	(2,802)	-1.8%	150,596	151,564	144,768
Police - Uniform Patrol	1,011,796	969,847	41,949	4.3%	984,548	896,613	876,214
Police - Special Operations	71,489	61,557	9,932	16.1%	63,486	61,013	55,339
Police - Detention	29,000	26,500	2,500	9.4%	21,986	13,370	27,045
Fire Department	937,836	955,507	(17,671)	-1.8%	924,896	963,049	887,447
Animal Control	63,980	61,433	2,547	4.1%	65,601	51,964	46,291
	2,630,119	2,589,487	40,632	1.6%	2,577,268	2,478,626	2,349,165
Public Works							
Public Works Administration	104,385	105,060	(675)	-0.6%	91,524	104,498	104,292
Infrastructure Maintenance	407,945	401,544	6,401	1.6%	385,151	366,823	374,078
Street Lighting	29,000	29,000	-	0.0%	12,107	15,028	22,857
Motor Pool	170,376	167,770	2,606	1.6%	161,447	173,313	169,076
Cemeteries	124,308	124,776	(468)	-0.4%	122,592	131,434	112,176
Parks and Public Spaces	112,731	57,700	55,031	95.4%	57,613	57,781	54,131
	948,745	885,850	62,895	7.1%	830,433	848,877	836,611
Housing and Development							
City Marshal, Planning, and Zoning	73,334	70,760	2,574	3.6%	70,680	67,448	64,198
Inspections and Code Enforcement	58,889	58,700	189	0.3%	55,394	54,178	49,362
Economic and Community Development	75,000	85,000	(10,000)	-11.8%	50,899	81,639	92,551
Main Street Elberton	58,561	47,645	10,916	22.9%	61,238	57,034	36,884
	265,784	262,105	3,679	1.4%	238,211	260,299	242,995

General Fund - Summary of Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Culture and Recreation							
Elbert Theatre*	\$ -	\$ 95,334	\$ (95,334)	-100.0%	\$ 93,797	\$ 88,855	\$ 90,482
Agency Allocations	75,500	73,500	2,000	2.7%	73,500	73,500	73,500
	<u>75,500</u>	<u>168,834</u>	<u>(93,334)</u>	<u>-55.3%</u>	<u>167,297</u>	<u>162,355</u>	<u>163,982</u>
Health and Welfare							
Agency Allocations	65,100	65,100	-	0.0%	65,100	61,968	65,687
Other Financing							
Non-departmental	33,000	33,000	-	0.0%	33,000	94,651	67,668
General Contingency/Reserve	2,695	705	1,990	282.3%	-	-	-
	<u>35,695</u>	<u>33,705</u>	<u>1,990</u>	<u>5.9%</u>	<u>33,000</u>	<u>94,651</u>	<u>67,668</u>
Grand Total - Expenditures	<u>\$ 4,834,334</u>	<u>\$ 4,829,661</u>	<u>\$ 4,673</u>	<u>0.1%</u>	<u>\$ 4,730,245</u>	<u>\$ 4,738,362</u>	<u>\$ 4,500,443</u>

*Moved to the Elbert Theatre Enterprise Fund.

Mayor and City Council

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Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1200	Wages-Elected officials	\$ 27,300	\$ 32,400	\$ (5,100)	-15.7%	\$ 28,050	\$ 28,775	\$ 28,500
51.2101	Insurance	100,941	74,483	26,458	35.5%	83,806	72,682	63,388
51.2200	FICA	2,066	2,479	(413)	-16.7%	2,146	2,202	2,181
51.2401	Pension & Retirement	3,240	3,240	-	0.0%	3,240	3,240	2,520
Total Salaries & Benefits		133,547	112,602	20,945	18.6%	117,241	106,899	96,589
Operating Expenditures								
52.3102	Liability Insurance	13,028	13,028	-	0.0%	13,028	13,028	13,028
52.3202	Communication Service	540	500	40	8.0%	635	639	558
52.3402	Publications	200	200	-	0.0%	50	128	141
52.3500	Travel and training	18,000	18,000	-	0.0%	22,115	15,298	15,180
52.3601	Dues	7,000	7,000	-	0.0%	6,562	6,742	6,775
53.1115	Office supplies	250	250	-	0.0%	15	137	17
57.3006	Community promotions	7,500	7,500	-	0.0%	6,541	8,868	9,423
Total Operating Expenditures		46,518	46,478	40	0.1%	48,946	44,841	45,124
Total Expenditures		\$ 180,065	\$ 159,080	\$ 20,985	13.2%	\$ 166,188	\$ 151,739	\$ 141,713

Personnel Summary:

6 part-time, elected positions: 1 Mayor and 5 Council Members

City Manager

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Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1102	Salaries	\$ 121,303	\$ 117,757	\$ 3,546	3.0%	\$ 116,439	\$ 115,868	\$ 110,035
51.2101	Insurance	8,478	8,663	(185)	-2.1%	8,326	7,948	6,428
51.2200	FICA	9,280	9,008	272	3.0%	8,908	8,187	7,731
51.2401	Pension & Retirement	12,807	11,322	1,485	13.1%	13,931	12,477	12,028
51.2901	Surety bond	-	350	(350)	-100.0%	-	-	875
Total Salaries & Benefits		151,868	147,100	4,768	3.2%	147,603	144,481	137,097
Operating Expenditures								
52.3103	Worker's comp insurance	422	415	7	1.7%	428	421	460
52.3500	Travel and training	4,000	4,000	-	0.0%	1,676	2,343	1,735
52.3601	Dues	935	935	-	0.0%	760	365	725
53.1115	Office supplies	1,000	1,000	-	0.0%	1,714	1,211	806
57.3006	Community promotions	500	500	-	0.0%	200	200	302
Total Operating Expenditures		6,857	6,850	7	0.1%	4,778	4,540	4,028
Total Expenditures		\$ 158,725	\$ 153,950	\$ 4,775	3.1%	\$ 152,381	\$ 149,021	\$ 141,125

Personnel Summary:

City Manager

Grade 40

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1102	Salaries	\$ 67,228	\$ 65,382	\$ 1,846	2.8%	\$ 64,991	\$ 63,497	\$ 62,210
51.1102	Employee Assistance Prog.	-	-	-		1,927	3,549	-
51.2101	Insurance	17,743	17,911	(168)	-0.9%	17,729	17,071	14,242
51.2200	FICA	5,143	5,002	141	2.8%	5,119	3,996	3,695
51.2401	Pension & Retirement	7,716	6,847	869	12.7%	8,150	7,385	6,802
Total Salaries & Benefits		97,830	95,142	2,688	2.8%	97,916	95,499	86,950
Operating Expenditures								
52.3103	Worker's comp insurance	255	251	4	1.6%	259	257	281
52.3500	Travel and training	500	500	-	0.0%	110	412	242
52.3601	Dues	205	205	-	0.0%	400	205	205
52.3910	Code supplements	3,708	3,708	-	0.0%	3,708	3,708	3,835
53.1115	Office supplies	500	500	-	0.0%	388	391	405
Total Operating Expenditures		5,168	5,164	4	0.1%	4,865	4,972	4,968
Total Expenditures		\$ 102,998	\$ 100,306	\$ 2,692	2.7%	\$ 102,780	\$ 100,471	\$ 91,918

Personnel Summary:

City Clerk

Grade 27

Elections

100 - 140

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1200	Temporary Employees	\$ -	\$ 500	\$ (500)	-100.0%	\$ 550	\$ -	\$ -
	Total Salaries & Benefits	-	500	(500)	-100.0%	550	-	-
Operating Expenditures								
52.3402	Printing/publications	-	400	(400)	-100.0%	741	340	146
53.1115	Office Supplies	-	100	(100)	-100.0%	186	-	-
53.1702	Miscellaneous	-	100	(100)	-100.0%	-	-	-
	Total Operating Expenditures	-	600	(600)	-100.0%	927	340	146
Total Expenditures		\$ -	\$ 1,100	\$ (1,100)	-100.0%	\$ 1,477	\$ 340	\$ 146

Finance

100 - 151

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1102	Salaries	\$ 87,579	\$ 125,559	\$ (37,980)	-30.2%	\$ 124,239	\$ 121,008	\$ 117,152
51.1102	Employee Assistance Prog.	-	-	-		1,588	3,582	-
51.2101	Insurance	8,414	8,855	(441)	-5.0%	8,362	8,928	8,437
51.2200	FICA	6,700	9,605	(2,905)	-30.2%	9,626	8,784	7,997
51.2401	Pension & Retirement	10,073	13,179	(3,106)	-23.6%	15,646	14,092	12,882
51.2901	Surety bond	-	-	-		-	875	1,050
Total Salaries & Benefits		112,766	157,198	(44,432)	-28.3%	159,460	157,268	147,518
Operating Expenditures								
52.1202	Audit	42,000	42,000	-	0.0%	38,345	41,845	41,845
52.1308	Bank fees	8,000	7,500	500	6.7%	8,179	8,319	7,077
52.2203	O & M Equipment	500	1,000	(500)	-50.0%	-	348	194
52.3103	Worker's Comp insurance	332	483	(151)	-31.3%	498	495	534
52.3206	Telecomm service (Enet)	1,080	1,080	-	0.0%	1,080	1,080	1,080
52.3500	Travel and training	500	500	-	0.0%	-	-	-
52.3601	Dues	160	160	-	0.0%	160	160	195
52.3901	Postage	100	100	-	0.0%	7	31	19
53.1115	Office supplies	1,000	1,000	-	0.0%	141	653	1,542
Total Operating Expenditures		53,672	53,823	(151)	-0.3%	48,410	52,930	52,486
Total Expenditures		\$ 166,438	\$ 211,021	\$ (44,583)	-21.1%	\$ 207,869	\$ 210,199	\$ 200,003

Personnel Summary:

Controller & Public Works Director Grade 35

City Attorney

100 - 153

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
52.1201	Legal fees	15,000	15,000	-	0.0%	16,948	46,303	23,577
52.1203	Professional services	5,000	5,000	-	0.0%	2,390	2,388	4,831
Total Operating Expenditures		20,000	20,000	-	0.0%	19,338	48,691	28,408
Total Expenditures		\$ 20,000	\$ 20,000	\$ -	0.0%	\$ 19,338	\$ 48,691	\$ 28,408

Personnel Summary:

City Attorney

Appointed, part-time

Human Resources

100 - 154

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1102	Salaries	\$ 38,199	\$ 35,282	\$ 2,917	8.3%	\$ 35,916	\$ 43,316	\$ 38,580
51.2101	Insurance	8,213	8,369	(156)	-1.9%	8,322	3,716	5,923
51.2200	FICA	2,922	2,699	223	8.3%	2,748	3,020	2,588
51.2401	Pension & Retirement	4,311	3,698	613	16.6%	4,507	4,234	4,305
Total Salaries & Benefits		53,645	50,048	3,597	7.2%	51,493	54,286	51,396
Operating Expenditures								
52.1203	Professional Services	2,500	2,500	-	0.0%	2,202	1,825	4,575
52.1204	Employment physical	1,000	1,000	-	0.0%	1,410	1,519	875
52.1301	Drug screenings	2,000	2,000	-	0.0%	1,104	1,790	1,980
52.2208	Wellness center	2,000	2,000	-	0.0%	863	634	-
52.3103	Worker's Comp insurance	144	136	8	5.9%	140	141	178
52.3500	Travel and training	500	500	-	0.0%	472	206	525
53.1115	Office supplies	1,600	1,600	-	0.0%	1,742	1,440	3,092
Total Operating Expenditures		9,744	9,736	8	0.1%	7,933	7,555	11,224
Total Expenditures		\$ 63,389	\$ 59,784	\$ 3,605	6.0%	\$ 59,426	\$ 61,841	\$ 62,620

Personnel Summary:

Office Manager

Grade 18

City Hall Maintenance

100 - 156

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
52.2100	Cleaning services	\$ 4,200	\$ -	\$ 4,200		\$ 2,614	\$ -	\$ -
52.2111	Solid Waste Disposal	396	396	-	0.0%	396	396	363
52.3101	Property Insurance	2,346	2,330	16	0.7%	2,328	2,317	2,118
52.2202	O & M Buildings	7,500	7,500	-	0.0%	4,007	4,202	4,636
52.3201	Telephone service (AT&T)	1,500	1,500	-	0.0%	1,195	2,483	2,153
52.3206	Telecom service (Enet)	3,876	3,720	156	4.2%	3,760	3,719	6,041
52.3902	Elbert County surcharge	228	228	-	0.0%	228	228	187
58.2202	Copier lease/copies	12,000	14,000	(2,000)	-14.3%	9,483	10,244	13,682
53.1112	Maintenance supplies	1,500	1,500	-	0.0%	-	13	530
53.1210	Water & sewer	1,500	1,500	-	0.0%	1,683	1,705	1,513
53.1220	Natural gas	2,000	2,000	-	0.0%	2,139	1,355	1,300
53.1230	Electricity	6,000	6,660	(660)	-9.9%	5,578	6,012	5,326
Total Operating Expenditures		43,046	41,334	1,712	4.1%	33,410	32,674	37,849
Total Expenditures		\$ 43,046	\$ 41,334	\$ 1,712	4.1%	\$ 33,410	\$ 32,674	\$ 37,849

Municipal Court

100 - 250

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Salaries	\$ 56,570	\$ 55,503	\$ 1,067	1.9%	\$ 54,792	\$ 53,988	\$ 53,038
51.1101	Employee Assistance Prog.	-	-	-		-	2,604	-
51.2101	Insurance	8,214	8,377	(163)	-1.9%	8,021	7,709	4,203
51.2200	FICA	4,328	4,246	82	1.9%	4,192	4,043	3,805
51.2401	Pension & Retirement	4,412	3,915	497	12.7%	4,673	4,203	3,876
Total Salaries & Benefits		73,524	72,041	1,483	2.1%	71,677	72,547	64,923
Operating Expenditures								
52.1306	Interpreter	100	100	-	0.0%	-	30	60
52.1101	Public defender	1,000	2,000	(1,000)	-50.0%	360	-	1,925
52.3103	Worker's Comp insurance	146	144	2	1.4%	149	147	160
52.3206	Internet service	960	720	240	33.3%	849	719	659
52.3701	Training	3,000	3,000	-	0.0%	3,030	3,168	2,825
Total Operating Expenditures		5,206	5,964	(758)	-12.7%	4,388	4,065	5,630
Total Expenditures		\$ 78,730	\$ 78,005	\$ 725	0.9%	\$ 76,066	\$ 76,612	\$ 70,553

Personnel Summary:

Municipal Court Judge	Appointed, part-time
Municipal Court Clerk	Grade 14

Police - Administration

100 - 321

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1102	Salaries & wages	\$ 123,455	\$ 119,689	\$ 3,766	3.1%	\$ 121,062	\$ 119,158	\$ 111,883
51.1101	Part-time office wages	-	13,050	(13,050)	-100.0%	6,278	10,629	8,593
51.1102	Employee Assistance Prog.	-	-	-	-	5,689	5,257	-
51.2101	Insurance	23,623	24,166	(543)	-2.2%	24,888	5,213	3,259
51.2200	FICA	9,444	10,155	(711)	-7.0%	10,177	9,170	8,504
51.2401	Pension & Retirement	14,116	11,798	2,318	19.6%	14,837	12,795	11,554
51.2700	Worker's Comp claims	200	200	-	0.0%	707	-	-
Total Salaries & Benefits		170,838	179,058	(8,220)	-4.6%	183,638	162,221	143,793
Operating Expenditures								
52.1305	Insurance Deductibles	5,000	5,000	-	0.0%	-	-	-
52.2111	Solid waste disposal	234	234	-	0.0%	234	234	209
52.2201	O & M Vehicles	1,500	1,500	-	0.0%	1,856	741	1,203
52.2202	O & M Buildings	8,500	8,500	-	0.0%	7,615	10,930	9,405
52.2203	O & M Equipment	16,000	15,000	1,000	6.7%	19,456	18,515	9,813
52.2205	Towing fees	200	200	-	0.0%	-	605	455
52.3101	Property insurance	8,124	8,020	104	1.3%	8,019	7,807	7,202
52.3102	Liability insurance	11,192	11,192	-	0.0%	11,192	11,192	11,192
52.3103	Workers Comp insurance	468	512	(44)	-8.6%	528	520	513
52.3201	Telephone service (AT&T)	1,620	1,620	-	0.0%	1,593	2,755	3,753
52.3202	Comm svc (Verizon)	9,800	9,800	-	0.0%	10,169	9,841	9,643
52.3206	Telecom service (Enet)	8,652	8,397	255	3.0%	8,513	8,381	10,342
52.3207	Software support	19,000	19,000	-	0.0%	19,000	19,000	19,000
52.3208	Dispatchers- Elbert Co.	62,500	50,000	12,500	25.0%	50,117	49,332	48,562
52.3402	Printing/publications	900	1,000	(100)	-10.0%	642	871	896
52.3500	Travel and training	8,500	7,500	1,000	13.3%	12,536	8,842	6,456
52.3601	Dues	500	500	-	0.0%	545	250	375
52.3901	Postage	500	500	-	0.0%	203	459	345
52.3902	Waste surcharge	72	72	-	0.0%	72	72	66
58.2202	Copier lease	9,000	7,964	1,036	13.0%	9,897	7,080	6,090
53.1110	Gasoline	823	677	146	21.6%	946	745	654
53.1115	Office supplies	3,500	7,000	(3,500)	-50.0%	3,098	3,360	6,640
53.1117	Ammunition	2,500	2,000	500	25.0%	3,860	4,170	2,529
53.1124	Uniforms	500	500	-	0.0%	214	516	1,565
53.1210	Water & sewer	1,100	1,100	-	0.0%	1,285	1,123	970
53.1220	Natural gas	700	700	-	0.0%	713	574	537
53.1230	Electricity	10,500	11,000	(500)	-4.5%	9,794	10,916	9,855
53.1603	Small equipment	600	600	-	0.0%	419	-	-
Total Operating Expenditures		192,485	180,088	12,397	6.9%	182,518	178,832	168,269
Total Expenditures		\$ 363,323	\$ 359,146	\$ 4,177	1.2%	\$ 366,155	\$ 341,054	\$ 312,062

Personnel Summary:

Police Chief Grade 30
Office Manager Grade 18

Police - Criminal Investigation

100 - 322

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 101,569	\$ 90,347	\$ 11,222	12.4%	\$ 98,663	\$ 96,519	\$ 94,372
51.1101	On Call Pay	8,320	8,320	-	0.0%	-	-	-
51.1300	Overtime	5,000	5,000	-	0.0%	7,750	4,042	5,586
51.2101	Insurance	8,557	26,238	(17,681)	-67.4%	14,839	25,714	20,477
51.2200	FICA	7,770	6,912	858	12.4%	8,141	6,410	6,551
51.2401	Pension & Retirement	11,639	7,726	3,913	50.6%	12,492	8,478	7,831
Total Salaries & Benefits		142,855	144,543	(1,688)	-1.2%	141,884	141,164	134,817
Operating Expenditures								
52.3103	Workers Comp insurance	768	694	74	10.7%	716	713	789
52.1203	Nurse Examiner (SxAsslt)	500	500	-	0.0%	1,000	-	-
52.3206	Telecom service (GTA)	240	240	-	0.0%	231	235	570
53.1110	Gasoline	3,432	4,620	(1,188)	-25.7%	3,304	4,476	3,399
53.1115	Supplies	2,000	2,000	-	0.0%	1,462	1,924	3,325
52.3701	Training	2,000	2,000	-	0.0%	1,640	1,955	1,177
53.1704	Clothing allowance	900	900	-	0.0%	360	1,098	691
Total Operating Expenditures		9,840	10,954	(1,114)	-10.2%	8,712	10,400	9,950
Total Expenditures		\$ 152,695	\$ 155,497	\$ (2,802)	-1.8%	\$ 150,596	\$ 151,564	\$ 144,768

Personnel Summary:

Chief Investigator Grade 21
Investigator Grade 18

Police - Uniform Patrol

100 - 323

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Hourly wages	\$ 651,848	\$ 625,896	\$ 25,952	4.1%	\$ 592,733	\$ 514,411	\$ 538,134
51.1101	Holiday wages	22,771	21,769	1,002	4.6%	20,932	18,857	18,309
51.1101	Employee Assistance Prog.	-	-	-		472	3,021	-
51.1300	Overtime	50,000	50,000	-	0.0%	72,929	74,364	57,556
51.2101	Insurance	102,679	107,800	(5,121)	-4.8%	107,788	119,223	95,781
51.2200	FICA	49,866	47,881	1,985	4.1%	52,561	42,579	43,361
51.2401	Pension & Retirement	53,776	48,592	5,184	10.7%	56,566	52,155	51,483
51.2700	Workers Comp claims	2,500	2,500	-	0.0%	310	245	-
Total Salaries & Benefits		933,440	904,438	29,002	3.2%	904,290	824,855	804,624
Operating Expenditures								
52.3103	Worker's Comp insurance	7,018	6,821	197	2.9%	7,037	7,105	8,206
52.2201	O & M Vehicles	20,000	15,000	5,000	33.3%	21,352	21,738	13,759
52.3701	Training	5,000	5,000	-	0.0%	6,841	5,668	2,864
53.1111	Supplies	7,500	7,500	-	0.0%	5,526	5,035	5,747
53.1123	Protective gear	2,000	2,000	-	0.0%	4,394	1,170	4,958
53.1124	Uniforms	8,000	8,000	-	0.0%	7,307	7,577	11,096
53.1110	Gasoline	28,838	21,088	7,750	36.8%	27,802	23,465	24,961
Total Operating Expenditures		78,356	65,409	12,947	19.8%	80,258	71,758	71,590
Total Expenditures		\$ 1,011,796	\$ 969,847	\$ 41,949	4.3%	\$ 984,548	\$ 896,613	\$ 876,214

Personnel Summary:

Operations Commander	Grade 23	
Shift Commander	Grade 20	4 positions
Assistant Shift Commander	Grade 18	4 positions
Patrol Officer	Grade 12	8 positions

Police - Special Operations

100 - 324

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 45,916	\$ 47,014	\$ (1,098)	-2.3%	\$ 48,437	\$ 46,035	\$ 43,729
51.1300	Overtime	2,000	2,000	-	0.0%	3,498	3,806	700
51.2101	Insurance	7,709	310	7,399	2386.8%	317	337	238
51.2200	FICA	3,513	3,597	(84)	-2.3%	3,705	3,560	3,149
51.2401	Pension & Retirement	5,254	5,150	104	2.0%	5,855	5,342	4,695
Total Salaries & Benefits		64,392	58,071	6,321	10.9%	61,812	59,080	52,511
Operating Expenditures								
52.3103	Worker's Comp insurance	347	541	(194)	-35.9%	546	560	583
52.3701	Training	1,000	250	750	300.0%	79	-	-
53.1115	Supplies	500	250	250	100.0%	60	50	288
53.1124	Uniforms	250	445	(195)	-43.8%	94	-	-
53.1603	Small equipment	2,000	-	2,000	-	-	-	-
57.3006	Community promotions	3,000	2,000	1,000	50.0%	895	1,323	1,957
Total Operating Expenditures		7,097	3,486	3,611	103.6%	1,674	1,933	2,828
Total Expenditures		\$ 71,489	\$ 61,557	\$ 9,932	16.1%	\$ 63,486	\$ 61,013	\$ 55,339

Personnel Summary:

Special Operations Officer

Grade 18

Police - Detention

100 - 326

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
52.3903	Care of prisoners	\$ 1,500	\$ 1,500	\$ -	0.0%	\$ 534	\$ 350	\$ 160
52.3911	Per diem - Elbert County	27,500	25,000	2,500	10.0%	21,452	13,020	26,884
Total Operating Expenditures		29,000	26,500	2,500	9.4%	21,986	13,370	27,045
Total Expenditures		\$ 29,000	\$ 26,500	\$ 2,500	9.4%	\$ 21,986	\$ 13,370	\$ 27,045

Animal Control

100 - 391

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 31,196	\$ 29,709	\$ 1,487	5.0%	\$ 28,584	\$ 34,233	\$ 30,186
51.2101	Insurance	17,596	17,767	(171)	-1.0%	17,399	4,019	3,860
51.2200	FICA	2,386	2,273	113	5.0%	2,187	2,336	2,125
51.2401	Pension & Retirement	1,774	1,969	(195)	-9.9%	1,969	3,043	2,808
51.2700	Workers Comp claims	-	-	-		2,373	-	-
Total Salaries & Benefits		52,952	51,718	1,234	2.4%	52,511	43,631	38,978
Operating Expenditures								
52.2201	O & M Vehicles	500	500	-	0.0%	59	139	15
52.2202	O & M Buildings	500	500	-	0.0%	2,302	619	412
52.3103	Workers Comp Insurance	354	343	11	3.2%	354	381	485
52.3202	Comm service (GPS)	516	516	-	0.0%	500	516	473
52.3206	Telecom service (Enet)	1,008	856	152	17.8%	921	840	727
52.3500	Travel and training	1,500	300	1,200	400.0%	2,205	1,237	1,615
52.3851	Vet services	2,500	2,500	-	0.0%	2,978	1,149	375
53.1112	Maintenance supplies	400	300	100	33.3%	493	573	397
53.1124	Uniforms	300	400	(100)	-25.0%	73	386	516
53.1210	Water & sewer	400	450	(50)	-11.1%	325	213	377
53.1220	Natural gas	700	750	(50)	-6.7%	617	676	589
53.1230	Electricity	1,350	1,300	50	3.8%	1,557	1,253	1,179
53.1303	Feeding animals	500	500	-	0.0%	671	161	25
53.1603	Small equipment	500	500	-	0.0%	34	189	126
Total Operating Expenditures		11,028	9,715	1,313	13.5%	13,056	8,143	7,186
Total Expenditures		\$ 63,980	\$ 61,433	\$ 2,547	4.1%	\$ 65,601	\$ 51,964	\$ 46,291

Personnel Summary:

Animal Control Officer

Grade 12

Fire Department

100 - 350

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1102	Salaries	\$ 647,112	\$ 642,589	\$ 4,523	0.7%	\$ 602,926	\$ 611,221	\$ 590,959
51.1102	Holidays	21,403	21,253	150	0.7%	17,107	17,430	17,298
51.1102	Employee Assistance Prog.	-	-	-		5,339	5,834	-
51.1200	Temps/Volunteers	1,800	1,800	-	0.0%	1,500	1,890	2,115
51.1300	Overtime (Garcia Wages)	-	-	-		31,952	33,932	30,267
51.2101	Insurance	93,444	126,767	(33,323)	-26.3%	96,076	121,052	100,334
51.2200	FICA	49,504	49,158	346	0.7%	45,383	44,268	43,574
51.2401	Pension & Retirement	64,065	53,610	10,455	19.5%	67,182	58,566	53,793
Total Salaries & Benefits		877,328	895,177	(17,849)	-2.0%	867,465	894,192	838,339
Operating Expenditures								
52.3207	Software support	875	835	40	4.8%	861	835	795
52.2111	Solid waste disposal	396	396	-	0.0%	396	396	363
52.2201	O & M Vehicles	5,500	5,500	-	0.0%	4,573	5,877	4,578
52.2202	O & M Buildings	3,000	3,000	-	0.0%	1,560	2,314	770
52.2203	Testing Equipment	3,500	4,500	(1,000)	-22.2%	3,023	3,662	2,946
52.3101	Property insurance	12,096	11,896	200	1.7%	11,896	11,418	10,599
52.3103	Workers Comp insurance	6,857	6,914	(57)	-0.8%	7,132	7,080	7,787
52.3201	Telephone service (AT&T)	400	420	(20)	-4.8%	397	419	718
52.3206	Telecom service (Enet)	3,252	3,059	193	6.3%	3,146	2,927	2,605
52.3500	Travel and training	1,500	500	1,000	200.0%	1,232	444	220
52.3902	Elbert County surcharge	228	228	-	0.0%	228	228	187
53.1110	Gasoline	3,904	3,082	822	26.7%	3,653	2,952	2,838
53.1115	Office supplies	500	1,500	(1,000)	-66.7%	338	372	525
53.1124	Uniforms	4,500	4,500	-	0.0%	5,267	8,495	3,286
53.1220	Natural Gas	2,500	2,500	-	0.0%	2,851	1,902	1,980
53.1230	Electricity	10,000	10,000	-	0.0%	9,872	10,016	7,544
53.1603	Small equipment	1,000	1,000	-	0.0%	997	9,496	1,108
57.3006	Community promotions	500	500	-	0.0%	9	24	259
Total Operating Expenditures		60,508	60,330	178	0.3%	57,432	68,857	49,107
Total Expenditures		\$ 937,836	\$ 955,507	\$ (17,671)	-1.8%	\$ 924,896	\$ 963,049	\$ 887,447

Personnel Summary:

Fire Chief	Grade 30	
Shift Commander	Grade 20	3 positions
Assistant Shift Commander	Grade 18	3 positions
Senior Firefighter	Grade 14	1 position
Firefighter II	Grade 13	7 positions
Firefighter I	Grade 12	1 positions

Building Inspections and Code Enforcement

100 - 720

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1102	Salaries	\$ 42,611	\$ 41,427	\$ 1,184	2.9%	\$ 40,186	\$ 39,003	\$ 37,154
51.2101	Insurance	8,231	8,393	(162)	-1.9%	7,794	7,411	5,686
51.2200	FICA	3,260	3,169	91	2.9%	3,074	2,844	2,665
51.2401	Pension & Retirement	2,418	2,737	(319)	-11.7%	2,736	3,023	2,692
Total Salaries & Benefits		56,520	55,726	794	1.4%	53,790	52,281	48,196
Operating Expenditures								
52.3103	Workers Comp Insurance	161	317	(156)	-49.2%	327	319	343
52.2201	O & M Vehicles	250	250	-	0.0%	-	-	-
52.3402	Printing/publications	100	100	-	0.0%	115	-	-
52.3500	Travel and training	500	500	-	0.0%	263	90	-
52.3601	Dues	135	200	(65)	-32.5%	135	135	135
53.1110	Gasoline	123	357	(234)	-65.5%	110	328	89
53.1115	Supplies	600	750	(150)	-20.0%	600	600	600
53.1124	Uniforms	500	500	-	0.0%	53	425	-
Total Operating Expenditures		2,369	2,974	(605)	-20.3%	1,603	1,898	1,166
Total Expenditures		\$ 58,889	\$ 58,700	\$ 189	0.3%	\$ 55,394	\$ 54,178	\$ 49,362

Personnel Summary:

Fire & Building Inspector

Grade 20

Public Works - Administration

100 - 410

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 41,846	\$ 40,746	\$ 1,100	2.7%	\$ 40,459	\$ 42,199	\$ 42,995
51.2101	Insurance	12,670	12,519	151	1.2%	12,049	11,602	9,543
51.2200	FICA	3,201	3,117	84	2.7%	3,095	2,527	2,672
51.2401	Pension & Retirement	3,578	3,660	(82)	-2.2%	3,845	4,008	3,684
Total Salaries & Benefits		61,295	60,042	1,253	2.1%	59,448	60,336	58,894
Operating Expenditures								
52.2111	Solid waste disposal	612	612	-	0.0%	612	612	561
52.2201	O & M Vehicles	150	150	-	0.0%	35	57	733
52.3101	Property insurance	4,062	4,022	40	1.0%	4,022	3,960	3,635
52.3102	Liability insurance	850	1,250	(400)	-32.0%	822	727	864
52.3103	Workers Comp insurance	158	156	2	1.3%	161	160	176
52.3201	Telephone service (AT&T)	750	840	(90)	-10.7%	708	838	1,435
52.3902	Waste surcharge	684	684	-	0.0%	684	684	561
52.2202	O & M Buildings	15,000	15,000	-	0.0%	6,640	15,813	14,297
52.3202	Comm service (Vzn)	540	540	-	0.0%	705	537	933
52.3206	Telecom service (Enet)	3,648	3,496	152	4.3%	3,561	3,480	3,327
52.3500	Travel and training	1,000	1,000	-	0.0%	457	1,708	678
53.1110	Gasoline	136	768	(632)	-82.3%	74	126	552
53.1112	Maintenance supplies	500	500	-	0.0%	38	143	1,387
53.1115	Office supplies	1,000	1,000	-	0.0%	922	1,930	1,089
53.1124	Uniforms	500	500	-	0.0%	365	343	372
53.1210	Water & sewer	3,000	3,000	-	0.0%	2,755	2,972	2,523
53.1220	Natural gas	3,500	3,500	-	0.0%	3,209	2,297	2,277
53.1230	Electricity	7,000	8,000	(1,000)	-12.5%	6,307	6,909	7,916
58.2202	Copier lease	-	-	-	-	-	865	2,084
Total Operating Expenditures		43,090	45,018	(1,928)	-4.3%	32,076	44,162	45,398
Total Expenditures		\$ 104,385	\$ 105,060	\$ (675)	-0.6%	\$ 91,524	\$ 104,498	\$ 104,292

Personnel Summary:

Office Manager

Grade 18

Public Works - Infrastructure Maintenance

100 - 421

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 263,264	\$ 256,783	\$ 6,481	2.5%	\$ 258,560	\$ 244,491	\$ 228,427
51.1300	Overtime	2,500	2,500	-	0.0%	1,312	2,035	2,269
51.2101	Insurance	41,552	42,124	(572)	-1.4%	32,522	33,834	39,145
51.2200	FICA	20,140	19,644	496	2.5%	19,780	16,532	16,603
51.2401	Pension & Retirement	26,674	25,706	968	3.8%	28,235	26,096	25,425
51.2700	Workers Comp claims	1,000	1,000	-	0.0%	16	135	3
Total Salaries & Benefits		355,130	347,757	7,373	2.1%	340,425	323,123	311,871
Operating Expenditures								
52.2201	O & M Vehicles	1,500	1,500	-	0.0%	1,346	1,709	2,372
52.2202	O & M Buildings	3,000	4,500	(1,500)	-33.3%	2,025	2,343	2,924
52.2321	Equipment leasing program	10,217	8,190	2,027	24.7%	8,189	8,190	5,516
52.3103	Workers Comp insurance	3,000	2,958	42	1.4%	3,051	3,052	3,461
52.3202	Comm service (Vzn,GPS)	2,664	2,664	-	0.0%	2,654	2,705	1,854
53.1101	Asphalt	2,500	2,500	-	0.0%	1,490	1,910	2,443
53.1102	Brick, block, or stone	750	750	-	0.0%	195	824	708
53.1105	Concrete	3,000	5,000	(2,000)	-40.0%	2,438	-	(3,444)
53.1110	Gasoline	9,934	6,975	2,959	42.4%	9,354	7,248	9,272
53.1113	Supplies & materials	5,000	7,500	(2,500)	-33.3%	3,131	5,143	7,443
53.1118	Sand & gravel	750	750	-	0.0%	580	601	409
53.1120	Signs & markers	2,000	2,000	-	0.0%	71	1,814	1,744
53.1122	Paint	500	500	-	0.0%	846	1,075	1,622
53.1123	Protective clothing	500	500	-	0.0%	175	374	391
53.1124	Uniforms	4,000	4,000	-	0.0%	3,847	4,315	3,975
53.1126	Road maintenance	1,500	1,500	-	0.0%	2,265	-	300
53.1601	Small tools, equipment	2,000	2,000	-	0.0%	3,069	2,399	3,360
Total Operating Expenditures		52,815	53,787	(972)	-1.8%	44,726	43,700	44,350
Labor Expense on Capital Projects								
54.1303	Building Renovations	-	-	-	-	-	-	17,857
Total Capital Expenditures		-	-	-	-	-	-	17,857
Total Expenditures		\$ 407,945	\$ 401,544	\$ 6,401	1.6%	\$ 385,151	\$ 366,823	\$ 374,078

Personnel Summary:

Facilities Construction Manager	Grade 27	
Streets/Infrastructure Supervisor	Grade 24	
Streets/Infrastructure Foreman	Grade 18	
Infrastructure Technician	Grade 14	2 positions
Equipment Operator no/CDL	Grade 10	

Public Works - Street Lighting

100 - 426

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
53.1230	Electricity	\$ 10,000	\$ 10,000	-	0.0%	\$ 8,887	\$ 8,642	\$ 7,978
52.2203	O & M Lights, equipment	15,000	15,000	-	0.0%	-	-	14,190
53.1702	Seasonal decor	4,000	4,000	-	0.0%	3,220	6,386	690
Total Operating Expenditures		29,000	29,000	-	0.0%	12,107	15,028	22,857
Total Expenditures								
		\$ 29,000	\$ 29,000	\$ -	0.0%	\$ 12,107	\$ 15,028	\$ 22,857

Public Works - Motor Pool

100 - 490

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 78,749	\$ 75,565	\$ 3,184	4.2%	\$ 77,104	\$ 75,286	\$ 66,684
51.1300	Overtime	2,000	1,500	500	33.3%	2,308	2,297	1,261
51.2101	Insurance	16,435	16,757	(322)	-1.9%	15,918	19,267	14,180
51.2200	FICA	6,024	5,781	243	4.2%	5,898	5,016	4,459
51.2401	Pension & Retirement	8,951	7,274	1,677	23.1%	9,132	7,975	6,537
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
Total Salaries & Benefits		112,659	107,377	5,282	4.9%	110,360	109,841	93,121
Operating Expenditures								
52.2201	O & M Vehicles	25,000	25,000	-	0.0%	19,279	24,637	29,636
52.2202	O & M Buildings	1,000	1,000	-	0.0%	383	187	186
52.2203	O & M Equipment	1,000	1,000	-	0.0%	1,761	686	761
52.2321	Equipment Leasing	2,674	2,674	-	0.0%	2,674	2,674	-
52.3101	Property insurance	5,472	5,375	97	1.8%	5,375	5,136	4,776
52.3103	Workers Comp insurance	892	868	24	2.8%	895	903	970
52.3202	Comm service (Vzn,GPS)	1,404	1,404	-	0.0%	1,420	1,374	569
53.1110	Gasoline, fuel & oil	5,075	7,372	(2,297)	-31.2%	10,080	7,803	6,944
53.1113	Maintenance supplies	8,500	9,000	(500)	-5.6%	5,971	8,844	8,629
53.1121	Tires & tubes	3,000	3,000	-	0.0%	1,401	3,050	4,819
53.1124	Uniforms	1,200	1,200	-	0.0%	1,235	1,274	1,432
53.1601	Small tools, equipment	2,500	2,500	-	0.0%	614	5,221	4,188
53.1708	Fuel tank monitoring	-	-	-	-	-	1,683	2,244
Total Operating Expenditures		57,717	60,393	(2,676)	-4.4%	51,087	63,472	65,153
Capital Expenditures								
54.2500	Replace fueling software	-	-	-	-	-	-	10,802
Total Capital Expenditures		-	-	-	-	-	-	10,802
Total Expenditures		\$ 170,376	\$ 167,770	\$ 2,606	1.6%	\$ 161,447	\$ 173,313	\$ 169,076

Personnel Summary:

Lead Mechanic Grade 18
Mechanic I Grade 12

Public Works - Cemeteries

100 - 495

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 32,114	\$ 30,642	\$ 1,472	4.8%	\$ 31,837	\$ 30,445	\$ 40,416
51.1300	Overtime	-	-	-		149	19	276
51.2101	Insurance	8,188	8,350	(162)	-1.9%	8,075	7,579	7,967
51.2200	FICA	2,457	2,344	113	4.8%	2,436	2,062	2,937
51.2401	Pension & Retirement	3,596	3,151	445	14.1%	3,743	3,013	4,969
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
Total Salaries & Benefits		46,855	44,987	1,868	4.2%	46,239	43,116	56,564
Operating Expenditures								
52.1203	Professional Services	25,000	25,000	-	0.0%	25,836	33,101	23,723
52.2201	O & M Vehicles	1,000	1,000	-	0.0%	905	944	699
52.2202	O & M Buildings	300	500	(200)	-40.0%	34	292	932
52.2203	O & M Equipment	8,000	7,500	500	6.7%	7,778	9,153	8,314
52.2204	O & M Grounds	15,000	15,000	-	0.0%	13,420	13,855	10,167
52.2321	Equipment leasing program	-	2,758	(2,758)	-100.0%	2,758	2,758	2,758
52.3101	Property insurance	827	812	15	1.8%	812	775	721
52.3103	Workers Comp insurance	365	353	12	3.4%	364	309	816
52.3202	Comm service (Vzn,GPS)	1,800	1,800	-	0.0%	1,760	1,806	2,296
52.3909	Whitworth Detention crew	20,000	20,000	-	0.0%	19,750	19,750	-
53.1110	Gasoline	2,081	1,366	715	52.3%	1,925	1,435	1,397
53.1115	Supplies	500	500	-	0.0%	205	61	291
53.1124	Uniforms	1,000	1,200	(200)	-16.7%	796	1,089	2,334
53.1230	Electricity	1,080	1,500	(420)	-28.0%	10	2,989	1,162
53.1705	Plantings	500	500	-	0.0%	-	-	-
Total Operating Expenditures		77,453	79,789	(2,336)	-2.9%	76,353	88,317	55,611
Total Expenditures		\$ 124,308	\$ 124,776	\$ (468)	-0.4%	\$ 122,592	\$ 131,434	\$ 112,176

Personnel Summary:

Equipment Operator w/CDL

Grade 11

Parks and Public Spaces

100 - 620

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 37,923	\$ -	\$ 37,923		\$ -	\$ -	\$ -
51.1300	Overtime	300	-	300		-	-	-
51.2101	Insurance	242	-	242		-	-	-
51.2200	FICA	2,901	-	2,901		-	-	-
51.2401	Pension & Retirement	4,356	-	4,356		-	-	-
51.2700	Workers Comp claims	300	-	300		-	-	-
Total Salaries & Benefits		46,022	-	46,022		-	-	-
Operating Expenditures								
52.2100	Cleaning services	5,038	-	5,038		1,954	-	-
52.2204	O & M Grounds/Bldgs	10,000	10,000	-	0.0%	9,473	9,264	6,901
52.2140	Lawn care service	22,200	22,200	-	0.0%	22,200	22,200	22,410
52.3103	Workers Comp Insurance	431	-	431		-	-	-
52.3202	Comm service (Vzn)	540	-	540		269	-	-
52.3909	Whitworth Detention crews	20,000	20,000	-	0.0%	19,750	19,750	19,750
53.1210	Water & sewer	3,500	2,500	1,000	40.0%	2,686	4,734	2,888
53.1705	Plantings	5,000	3,000	2,000	66.7%	1,281	1,833	2,183
Total Operating Expenditures		66,709	57,700	9,009	15.6%	57,613	57,781	54,131
Total Expenditures		\$ 112,731	\$ 57,700	\$ 55,031	95.4%	\$ 57,613	\$ 57,781	\$ 54,131

Personnel Summary:

Landscape Technician

Grade 14

Culture and Recreation

100 - 600

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Appropriations								
52.3918	Sister City program	\$ 7,500	\$ 7,500	\$ -	0.0%	\$ 7,500	\$ 7,500	\$ 7,500
57.3001	Elbert County Public Library	68,000	66,000	2,000	3.0%	66,000	66,000	66,000
	Total Appropriations	75,500	73,500	2,000	2.7%	73,500	73,500	73,500
Total Expenditures								
		\$ 75,500	\$ 73,500	\$ 2,000	2.7%	\$ 73,500	\$ 73,500	\$ 73,500

Health and Welfare

100 - 500

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Appropriations								
57.1001	Elbert Memorial Hospital	\$ 57,600	\$ 57,600	\$ -	0.0%	\$ 57,600	\$ 54,468	\$ 58,187
57.3003	Elbert Co. Aging Program	6,000	6,000	-	0.0%	6,000	6,000	6,000
57.3017	Community Partnership	1,500	1,500	-	0.0%	1,500	1,500	1,500
	Total Appropriations	65,100	65,100	-	0.0%	65,100	61,968	65,687
Total Expenditures								
		\$ 65,100	\$ 65,100	\$ -	0.0%	\$ 65,100	\$ 61,968	\$ 65,687

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1102	Salaries	\$ -	\$ 45,954	\$ (45,954)	-100.0%	\$ 45,396	\$ 44,275	\$ 43,304
51.2101	Insurance	-	8,412	(8,412)	-100.0%	8,071	7,734	6,138
51.2200	FICA	-	3,515	(3,515)	-100.0%	3,473	3,183	3,100
51.2401	Pension & Retirement	-	3,928	(3,928)	-100.0%	5,575	4,297	3,977
	Total Salaries & Benefits	-	61,809	(61,809)	-100.0%	62,515	59,489	56,520
Operating Expenditures								
52.2202	O & M Buildings	-	5,000	(5,000)	-100.0%	1,564	2,054	9,801
52.2100	Cleaning services	-	-	-	-	1,530	-	-
52.2111	Solid Waste Disposal	-	960	(960)	-100.0%	1,008	1,008	880
52.2203	O & M Equipment	-	2,500	(2,500)	-100.0%	1,793	2,289	2,860
52.3101	Property insurance	-	5,443	(5,443)	-100.0%	5,443	5,443	4,963
52.3103	Workers Comp insurance	-	176	(176)	-100.0%	182	181	131
52.3201	Telephone service (Enet)	-	1,017	(1,017)	-100.0%	1,012	1,017	932
52.3206	Internet & website (Enet)	-	779	(779)	-100.0%	779	779	714
52.3701	Travel and training	-	250	(250)	-100.0%	180	322	105
53.1115	Office supplies	-	500	(500)	-100.0%	49	166	12
53.1210	Water & sewer	-	900	(900)	-100.0%	917	952	872
53.1220	Natural gas	-	2,000	(2,000)	-100.0%	1,864	896	1,049
53.1230	Electricity	-	14,000	(14,000)	-100.0%	14,961	14,259	11,644
	Total Operating Expenditures	-	33,525	(33,525)	-100.0%	31,282	29,365	33,962
Total Expenditures		\$ -	\$ 95,334	\$ (95,334)	-100.0%	\$ 93,797	\$ 88,855	\$ 90,482

***Moved to the Elbert Theatre Enterprise Fund for FY19.**

City Marshal, Planning, and Zoning

100 - 740

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1102	Salaries	\$ 56,312	\$ 54,784	\$ 1,528	2.8%	\$ 55,313	\$ 52,767	\$ 50,656
51.2101	Insurance	316	341	(25)	-7.3%	308	324	290
51.2200	FICA	4,308	4,191	117	2.8%	4,231	3,779	3,616
51.2401	Pension & Retirement	6,455	5,728	727	12.7%	6,734	6,082	5,586
Total Salaries & Benefits		67,391	65,044	2,347	3.6%	66,587	62,951	60,148
Operating Expenditures								
52.2201	O & M Vehicles	300	300	-	0.0%	-	252	262
52.3103	Worker's Comp insurance	213	210	3	1.4%	217	211	200
52.3202	Comm service (Verizon)	540	540	-	0.0%	538	518	351
52.3402	Printing/publications	300	300	-	0.0%	-	-	-
52.3500	Travel and training	1,200	1,100	100	9.1%	1,179	1,316	1,358
53.1110	Gasoline	1,390	1,266	124	9.8%	1,321	1,287	1,235
53.1115	Office supplies	500	500	-	0.0%	579	408	135
53.1124	Uniforms	500	500	-	0.0%	224	388	409
57.3007	Historic Preservation	500	500	-	0.0%	-	-	-
57.3010	Planning Commission	500	500	-	0.0%	35	116	102
Total Operating Expenditures		5,943	5,716	227	4.0%	4,093	4,497	4,051
Total Expenditures		\$ 73,334	\$ 70,760	\$ 2,574	3.6%	\$ 70,680	\$ 67,448	\$ 64,198

Personnel Summary:

City Marshal & Zoning Administrator Grade 24

Economic and Community Development

100 - 751

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
52.1201	Legal fees-Dilap housing	\$ 25,000	\$ 25,000	-	0.0%	\$ 22,856	\$ 28,040	\$ 20,545
52.2110	Disposal fees-Dilap housing	50,000	60,000	(10,000)	-16.7%	27,043	41,748	39,270
52.2202	O & M Buildings (Hotel)	-	-	-		-	-	-
52.3101	Property insurance (Hotel)	-	-	-		-	3,695	1,168
54.1102	Purchase of land	-	-	-		1,000	8,156	31,568
Total Operating Expenditures		75,000	85,000	(10,000)	-11.8%	50,899	81,639	92,551
Total Expenditures		\$ 75,000	\$ 85,000	\$ (10,000)	-11.8%	\$ 50,899	\$ 81,639	\$ 92,551

Main Street Elberton

100 - 755

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1102	Salaries	\$ 35,566	\$ 31,408	\$ 4,158	13.2%	\$ 32,082	\$ 30,082	\$ 18,220
51.2101	Insurance	232	251	(19)	-7.6%	197	6,838	8,158
51.2200	FICA	2,721	2,403	318	13.2%	2,454	2,206	1,300
51.2401	Pension & Retirement	4,083	2,145	1,938	90.3%	3,881	2,156	1,952
Total Salaries & Benefits		42,602	36,207	6,395	17.7%	38,614	41,281	29,630
Operating Expenditures								
52.2203	O & M Buildings	500	1,000	(500)	-50.0%	210	514	108
52.3101	Property insurance	1,824	1,814	10	0.6%	1,813	1,814	1,654
52.3103	Workers Comp insurance	135	124	11	8.9%	128	114	231
52.3701	Travel and training	2,500	1,500	1,000	66.7%	3,826	1,146	1,325
53.1115	Office supplies	500	500	-	0.0%	295	606	524
57.3006	Community promotions	500	1,500	(1,000)	-66.7%	339	1,460	2,947
57.3007	Facade grant program	10,000	5,000	5,000	100.0%	16,013	10,100	465
Total Operating Expenditures		15,959	11,438	4,521	39.5%	22,624	15,753	7,253
Total Expenditures		\$ 58,561	\$ 47,645	\$ 10,916	22.9%	\$ 61,238	\$ 57,034	\$ 36,884

Personnel Summary:

Main Street Manager

Grade 19

Other Financing

100 - 900

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Non-departmental expenditures								
57.3016	Landfill Post-Closure	\$ 9,000	\$ 9,000	\$ -	0.0%	\$ 9,000	\$ 8,651	\$ 8,668
61.1002	Transfer to Solid Waste	-	-	-		-	62,000	35,000
61.1815	Transfer to Rev.Loan Fund	24,000	24,000	-	0.0%	24,000	24,000	24,000
	Total Expenditures	33,000	33,000	-	0.0%	33,000	94,651	67,668
General Contingency/Reserve								
57.9001	General Contingency	2,695	705	1,990	282.3%	-	-	-
	Total Contingency	2,695	705	1,990	282.3%	-	-	-
Total Expenditures		\$ 35,695	\$ 33,705	\$ 1,990	5.9%	\$ 33,000	\$ 94,651	\$ 67,668

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Combined Public Utility System Fund (Fund 520)

Summary of Revenues and Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
WATER & SEWER DIVISION:							
Sewer Revenue	\$ 1,212,736	\$ 1,213,870	\$ (1,134)	-0.1%	\$ 1,174,994	\$ 1,287,741	\$ 1,617,315
Water Revenue	2,039,380	2,031,080	8,300	0.4%	1,977,012	2,026,947	2,082,937
Total Water & Sewer Revenue	3,252,116	3,244,950	7,166	0.2%	3,152,006	3,314,688	3,700,252
Sewer Collection Operations	261,042	264,268	(3,226)	-1.2%	260,405	268,622	263,083
Sewer Plant Operations	662,747	634,985	27,762	4.4%	676,707	628,205	639,090
Water Treatment Plant	593,007	586,689	6,318	1.1%	584,733	577,283	555,139
Water Distribution Operations	328,060	335,017	(6,957)	-2.1%	339,853	324,299	315,436
Lake Pumping Station	95,140	95,140	-	0.0%	93,915	99,969	85,215
Debt Service	1,239,649	1,240,604	(955)	0.1%	994,515	1,020,834	1,008,027
Total Water & Sewer Expenses	3,179,645	3,156,703	22,942	0.7%	2,950,128	2,919,213	2,865,990
Net Water & Sewer Income	72,471	88,247	(15,776)	-17.9%	201,879	395,475	834,262
ELECTRIC DIVISION:							
Electric Revenue	15,851,942	16,182,961	(331,019)	-2.0%	15,883,772	16,046,091	16,350,205
Plant Operations	12,014,302	12,391,260	(376,958)	-3.0%	11,310,864	11,603,156	11,804,329
Distribution	1,239,057	1,237,994	1,063	0.1%	837,764	735,587	740,783
Security Lights	28,000	25,000	3,000	12.0%	24,502	34,672	27,800
Depreciation and Transfers	2,094,418	2,109,943	(15,525)	-0.7%	2,366,581	2,471,651	1,929,743
Total Electric Expenses	15,375,777	15,764,197	(388,420)	-2.5%	14,539,717	14,845,066	14,497,655
Net Electric Income	476,165	418,764	57,401	13.7%	1,344,061	1,201,025	1,852,550
NATURAL GAS DIVISION:							
Natural Gas Revenue	3,878,830	4,016,567	(137,737)	-3.4%	3,888,546	3,366,447	3,342,026
Plant Operations	21,560	12,800	8,760	68.4%	8,929	8,985	9,443
Distribution	2,349,865	2,473,953	(124,088)	-5.0%	2,197,078	1,975,766	1,890,356
Depreciation and Transfers	914,000	918,000	(4,000)	-0.4%	1,080,162	983,232	915,448
Total Natural Gas Expenses	3,285,425	3,404,753	(119,328)	-3.5%	3,286,168	2,967,983	2,815,247
Net Natural Gas Income	593,405	611,814	(18,409)	-3.0%	602,378	398,464	526,778
NET OPERATING INCOME	1,142,041	1,118,825	23,216	2.1%	2,148,317	1,994,964	3,213,590
ADMINISTRATIVE EXPEND.							
Utilities Administration	411,057	327,162	83,895	25.6%	333,503	319,817	302,605
Meter Reading & Servicing	105,689	103,815	1,874	1.8%	100,252	91,632	96,975
Warehousing & Purchasing	57,132	128,286	(71,154)	-55.5%	107,411	123,044	103,774
Customer Care & Marketing	460,752	402,223	58,529	14.6%	402,501	364,576	349,901
Information Technology Systems	107,411	91,839	15,572	17.0%	149,832	100,879	79,549
Economic Development	-	65,500	(65,500)	-100.0%	15,500	62,200	17,500
Total Administrative Expend.	1,142,041	1,118,825	23,216	2.1%	1,108,999	1,062,149	950,304
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -		\$ 1,039,318	\$ 932,816	\$ 2,263,286
Total Revenues	22,982,888	23,444,478	(461,590)	-2.0%	22,924,325	22,727,227	23,392,482
Total Expenditures	22,982,888	23,444,478	(461,590)	-2.0%	21,885,006	21,794,411	21,129,196
	\$ -	\$ -	\$ -		\$ 1,039,318	\$ 932,816	\$ 2,263,286

Combined Public Utility System Fund (Fund 520)
Water and Sewer Division
Summary of Revenues and Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Sewer Revenue	\$ 1,212,736	\$ 1,213,870	\$ (1,134)	-0.1%	\$ 1,174,994	\$ 1,287,741	\$ 1,617,315
Sewer Collection Operations	261,042	264,268	(3,226)	-1.2%	260,405	268,622	263,083
Sewer Plant Operations	662,747	634,985	27,762	4.4%	676,707	628,205	639,090
	923,789	899,253	24,536	3.2%	937,112	896,827	902,173
Net Sewer Income	288,947	314,617	(25,670)	-8.2%	237,882	390,914	715,142
Water Revenue	2,039,380	2,031,080	8,300	0.4%	1,977,012	2,026,947	2,082,937
Water Treatment Plant	593,007	586,689	6,318	1.1%	584,733	577,283	555,139
Water Distribution Operations	328,060	335,017	(6,957)	-2.1%	339,853	324,299	315,436
Lake Pumping Station	95,140	95,140	-	0.0%	93,915	99,969	85,215
	1,016,207	1,016,846	(639)	-1.0%	1,018,501	1,001,551	955,790
Net Water Income	1,023,173	1,014,234	8,939	0.9%	958,511	1,025,396	1,127,147
Water & Sewer Income Before Debt Service Expense	1,312,120	1,328,851	(16,731)	-1.3%	1,196,393	1,416,310	1,842,289
Debt Service	1,239,649	1,240,604	(955)	-0.1%	994,515	1,020,834	1,008,027
Total Water & Sewer Income Before Administration Expense	\$ 72,471	\$ 88,247	\$ (15,776)	-17.9%	\$ 201,879	\$ 395,475	\$ 834,262

Revenue - Water & Sewer

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Sewer Revenue (520-430)								
34.4232	Sewer service fees	\$1,203,436	\$1,198,920	\$ 4,516	0.4%	\$1,168,385	\$1,204,917	\$1,172,713
34.4233	Sewer tap fees	1,300	1,950	(650)	-33.3%	1,300	1,300	650
34.4217	Penalties	7,500	8,000	(500)	-6.3%	5,125	8,165	7,548
39.1202	SPLOST transfer	-	-	-	-	-	-	229,738
33.1120	GEFA grant for sewer	-	-	-	-	-	73,360	206,640
34.4235	Miscellaneous revenue	500	5,000	(4,500)	-90.0%	184	-	25
Total Sewer Revenue		1,212,736	1,213,870	(1,134)	-0.1%	1,174,994	1,287,741	1,617,315
Water Revenue (520-440)								
34.4211	Metered water sales	1,982,880	1,982,880	-	0.0%	1,923,433	1,966,734	1,938,721
34.4212	Other water sales	2,000	1,200	800	66.7%	2,054	1,688	1,371
34.4213	Water tap fees	10,000	10,000	-	0.0%	5,650	10,700	6,338
34.4215	Sale of material	2,500	2,500	-	0.0%	4,216	1,581	1,000
34.4216	Service charges	12,000	10,000	2,000	20.0%	13,862	10,875	11,868
34.4217	Penalties	22,000	22,000	-	0.0%	20,327	24,530	22,155
34.4218	Miscellaneous revenue	500	1,000	(500)	-50.0%	71	179	154
33.1120	GEFA grant for water	-	-	-	-	-	7,588	100,182
34.6903	Interest income	7,500	1,500	6,000	400.0%	7,399	3,072	1,149
Total Water Revenue		2,039,380	2,031,080	8,300	0.4%	1,977,012	2,026,947	2,082,937
Total Water & Sewer Revenue		\$3,252,116	\$3,244,950	\$ 7,166	0.2%	\$3,152,006	\$3,314,688	\$3,700,252

Sewer - Collection Operations

520 - 433

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 123,145	\$ 128,370	\$ (5,225)	-4.1%	\$ 132,835	\$ 137,129	\$ 138,110
51.1300	Overtime	10,000	10,000	-	0.0%	7,309	6,037	7,027
51.2101	Insurance	23,139	21,725	1,414	6.5%	19,787	21,984	19,647
51.2200	FICA	9,421	9,821	(400)	-4.1%	9,699	10,033	9,790
51.2401	Pension & Retirement	11,665	12,154	(489)	-4.0%	13,798	13,639	12,777
51.2700	Workers Comp claims	500	500	-	0.0%	246	-	154
Total Salaries & Benefits		177,870	182,570	(4,700)	-2.6%	183,674	188,821	187,505
Operating Expenditures								
52.1203	Engineernig services	2,500	2,500	-	0.0%	1,530	-	-
52.2208	O & M Sewer mains	15,000	15,000	-	0.0%	10,960	15,608	14,578
52.3103	Workers Comp insurance	1,275	1,363	(88)	-6.5%	1,407	1,398	1,588
52.2320	Equipment lease program	10,217	8,190	2,027	24.7%	8,190	8,190	5,516
52.2321	Motor Pool charge	17,037	16,777	260	1.5%	16,777	17,775	17,771
55.1103	Admin charge-Gen Fund	37,143	37,868	(725)	-1.9%	37,868	36,830	36,126
Total Operating Expenditures		83,172	81,698	1,474	1.8%	76,732	79,802	75,579
Total Expenditures		\$ 261,042	\$ 264,268	\$ (3,226)	-1.2%	\$ 260,405	\$ 268,622	\$ 263,083

Personnel Summary:

Director of Operations Grade 32
 Foreman Grade 24
 Assistant Foreman Grade 18
 Serviceman I Grade 7 3 positions
 (Shares personnel expenditures 50%/50% with Water Distribution Operations department)

Sewer - Plant Operations & Pumping

520 - 435

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 202,133	\$ 188,245	\$ 13,888	7.4%	\$ 189,271	\$ 190,980	\$ 199,725
51.1300	Overtime	14,000	14,000	-	0.0%	10,788	14,985	29,400
51.2101	Insurance	46,700	55,289	(8,589)	-15.5%	51,900	50,146	39,137
51.2200	FICA	15,463	14,401	1,062	7.4%	13,093	13,582	15,380
51.2401	Pension & Retirement	17,929	16,003	1,926	12.0%	18,036	(2,246)	(409)
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
Total Salaries & Benefits		296,725	288,438	8,287	2.9%	283,088	267,447	283,233
Operating Expenditures								
52.1203	Engineering services	2,000	2,000	-	0.0%	-	-	-
52.2101	Uniforms	3,000	3,000	-	0.0%	3,077	3,072	3,552
52.2202	O & M Plant facilities	25,000	25,000	-	0.0%	56,135	30,268	12,892
52.2203	O & M Lift stations	20,000	20,000	-	0.0%	22,471	26,688	18,248
52.2212	Sludge disposal	30,000	30,000	-	0.0%	30,473	30,541	26,207
52.3101	Property insurance	11,111	11,028	83	0.8%	11,028	10,940	10,010
52.3103	Workers Comp insurance	1,527	1,441	86	6.0%	1,487	1,658	1,859
52.3201	Telephone service (Enet)	-	-	-	-	-	26	185
52.3202	Comm service (SLinc)	-	-	-	-	-	-	154
52.3206	Data service (Enet)	2,700	2,394	306	12.8%	2,529	2,528	3,245
52.3207	TV service (Enet)	684	684	-	0.0%	686	681	624
52.3500	Travel & training	5,000	5,000	-	0.0%	5,568	5,817	4,439
53.1104	Chemical & lab supplies	110,000	85,000	25,000	29.4%	110,064	95,144	80,870
53.1110	Gasoline & fuel	-	-	-	-	-	-	107
53.1210	Water & sewer	40,000	41,000	(1,000)	-2.4%	37,872	40,126	41,489
53.1230	Electricity	115,000	120,000	(5,000)	-4.2%	112,228	113,270	151,976
Total Operating Expenditures		366,022	346,547	19,475	5.6%	393,618	360,758	355,857
Total Expenditures		\$ 662,747	\$ 634,985	\$ 27,762	4.4%	\$ 676,707	\$ 628,205	\$ 639,090

Personnel Summary:

Chief Plant Operator	Grade 22
Wastewater Operator I	Grade 18
Wastewater Operator II (dual license with water)	Grade 17
Wastewater Operator III (dual license with water)	Grade 14
Wastewater Operator III	Grade 12

Water - Filter Plant & Treatment

520 - 443

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 150,927	\$ 156,187	\$ (5,260)	-3.4%	\$ 155,511	\$ 153,027	\$ 128,683
51.1300	Overtime	10,000	10,000	-	0.0%	9,172	14,292	9,766
51.2101	Insurance	26,932	19,854	7,078	35.7%	20,801	20,085	14,772
51.2200	FICA	11,546	11,948	(402)	-3.4%	11,897	11,556	9,433
51.2401	Pension & Retirement	15,655	13,507	2,148	15.9%	17,070	(1,764)	25,178
51.2700	Workers Comp claims	500	500	-	0.0%	482	-	10
Total Salaries & Benefits		215,560	211,996	3,564	1.7%	214,933	197,196	187,842
Operating Expenditures								
52.1203	Engineering Services	1,000	1,000	-	0.0%	-	313	-
52.1302	Lab testing fees	7,100	7,000	100	1.4%	7,084	7,024	7,257
52.2101	Uniforms	3,250	2,500	750	30.0%	3,241	3,247	2,476
52.2202	O & M Buildings	5,000	5,000	-	0.0%	6,181	5,817	2,086
52.2203	O & M Equipment	25,000	25,000	-	0.0%	23,872	26,972	45,749
52.2210	O & M Structures	89,027	89,027	-	0.0%	89,026	89,027	68,559
52.2212	Sludge disposal	5,000	5,000	-	0.0%	3,606	5,569	6,347
52.3101	Property insurance	10,861	10,789	72	0.7%	10,789	10,739	9,812
52.3103	Workers Comp insurance	1,141	1,197	(56)	-4.7%	1,235	1,221	991
52.3201	Telephone service (Enet)	288	288	-	0.0%	277	773	261
52.3202	Comm service (SLinc)	-	-	-	-	-	-	142
52.3206	Telcom service (Enet)	14,580	14,392	188	1.3%	14,472	13,057	14,111
52.3500	Travel & training	5,000	4,000	1,000	25.0%	6,544	4,658	5,336
53.1104	Chemical & lab supplies	78,000	78,000	-	0.0%	72,185	79,168	84,329
53.1110	Gasoline & fuel	-	500	(500)	-100.0%	-	-	-
53.1210	Water	4,000	4,000	-	0.0%	3,465	4,342	3,917
53.1220	Natural gas	200	2,000	(1,800)	-90.0%	71	235	207
53.1230	Electricity	128,000	125,000	3,000	2.4%	127,753	127,927	115,717
Total Operating Expenditures		377,447	374,693	2,754	0.7%	369,800	380,087	367,297
Total Expenditures		\$ 593,007	\$ 586,689	\$ 6,318	1.1%	\$ 584,733	\$ 577,283	\$ 555,139

Personnel Summary:

Chief Plant Operator	Grade 22
Water Plant Operator II	Grade 15
Water Plant Operator III (dual license with wastewater)	Grade 14
Water Plant Operator III	Grade 12

Water - Distribution Operations

520 - 444

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 123,145	\$ 128,370	\$ (5,225)	-4.1%	\$ 132,835	\$ 137,129	\$ 138,110
51.1300	Overtime	10,000	10,000	-	0.0%	7,309	6,037	7,027
51.2101	Insurance	23,139	21,725	1,414	6.5%	19,787	21,984	19,647
51.2200	FICA	9,421	9,821	(400)	-4.1%	9,699	10,033	9,790
51.2401	Pension & Retirement	11,665	12,154	(489)	-4.0%	13,798	(13,621)	(35,065)
51.2700	Workers Comp claims	500	500	-	0.0%	246	-	-
Total Salaries & Benefits		177,870	182,570	(4,700)	-2.6%	183,674	161,562	139,508
Operating Expenditures								
52.1203	Engineering services	5,000	5,000	-	0.0%	23,008	19,383	9,254
52.1206	On-call dispatch	3,000	3,000	-	0.0%	3,000	3,476	6,128
52.2101	Uniforms	6,000	5,100	900	17.6%	6,235	5,854	5,862
52.2201	O & M Vehicles	7,000	6,500	500	7.7%	8,782	7,608	8,677
52.2203	O & M Equipment	2,000	2,500	(500)	-20.0%	190	2,106	3,129
52.2321	Motor Pool charge	17,038	16,777	261	1.6%	16,776	17,775	17,771
52.2320	Equipment lease program	10,217	8,184	2,033	24.8%	8,184	8,190	5,516
52.3103	Workers Comp insurance	2,549	1,364	1,185	86.9%	1,406	1,399	1,587
52.3202	Comm service (Vzn,GPS)	3,600	3,587	13	0.4%	3,689	3,813	3,438
52.3401	Printing	1,100	1,000	100	10.0%	1,143	1,096	1,041
52.3500	Travel & training	2,500	2,500	-	0.0%	1,795	455	2,566
53.1103	O & M Pipelines	20,000	20,000	-	0.0%	23,626	21,482	23,559
53.1107	O & M Metering	10,000	15,000	(5,000)	-33.3%	1,831	9,954	31,494
53.1110	Gasoline & fuel	15,843	15,116	727	4.8%	14,797	14,802	12,757
53.1120	Freight expense-Inventory	200	200	-	0.0%	96	144	102
53.1601	Small tools	2,000	3,750	(1,750)	-46.7%	1,534	1,901	3,091
55.1103	Admin Charge-Gen Fund	37,143	37,869	(726)	-1.9%	37,868	36,830	36,127
57.4000	Bad debt expense	5,000	5,000	-	0.0%	2,220	6,470	3,830
Total Operating Expenditures		150,190	152,447	(2,257)	-1.5%	156,179	162,737	175,927
Total Expenditures		\$ 328,060	\$ 335,017	\$ (6,957)	-2.1%	\$ 339,853	\$ 324,299	\$ 315,436

Personnel Summary:

Director of Operations Grade 32
 Foreman Grade 24
 Assistant Foreman Grade 18
 Serviceman I Grade 7 3 positions
 (Shares personnel expenditures 50%/50% with Sewer Collection Operations department)

Water - Lake Pumping Station

520 - 447

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
52.2203	O & M Equipment	\$ 5,000	\$ 5,000	\$ -	0.0%	\$ 4,660	\$ 6,688	\$ 3,874
52.3206	Telecom service (Enet)	13,140	13,140	-	0.0%	13,140	14,339	12,045
52.3904	Water storage contract	3,500	3,500	-	0.0%	3,045	3,653	3,011
53.1110	Gasoline & fuel	500	500	-	0.0%	-	-	323
53.1230	Electricity	73,000	73,000	-	0.0%	73,070	75,289	65,961
Total Operating Expenditures		95,140	95,140	-	0.0%	93,915	99,969	85,215
Total Expenditures								
Total Expenditures		\$ 95,140	\$ 95,140	\$ -	0.0%	\$ 93,915	\$ 99,969	\$ 85,215

Water/Sewer - Debt Service

520 - 436

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Depreciation								
56.1000	Depreciation (Reserve)	\$ 80,571	\$ 78,450	\$ 2,121	2.7%	\$ 805,710	\$ 805,710	\$ 784,529
	Total Depreciation	80,571	78,450	2,121	2.7%	805,710	805,710	784,529
Other Costs & Transfers								
57.3002	Paying fees on bonds	1,500	1,550	(50)	-3.2%	1,500	1,500	1,550
57.9005	General Fund (Excise Tax)	20,000	20,000	-	0.0%	20,000	20,000	17,500
57.9006	SPLOST Fund (Excise Tax)	20,000	20,000	-	0.0%	20,000	20,000	17,500
	Total Other Costs	41,500	41,550	(50)	-0.1%	41,500	41,500	36,550
Debt Service Expenditures								
58.2103	Debt service - Bonds	940,361	943,387	(3,026)	-0.3%	108,387	130,868	152,668
58.2303	Debt service - GEFA notes	177,217	177,217	-	0.0%	38,918	39,257	23,780
58.4000	GEFA issuance costs	-	-	-	-	-	3,500	10,500
	Total Debt Service Expenditures	1,117,578	1,120,604	(3,026)	-0.3%	147,305	173,625	186,948
Total Expenditures		\$ 1,239,649	\$ 1,240,604	\$ (955)	-0.1%	\$ 994,515	\$ 1,020,834	\$ 1,008,027

Combined Public Utility System Fund (Fund 520)
Electric Division
Summary of Revenues and Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Sales of Electric Services	\$ 14,926,862	\$ 14,894,765	\$ 32,097	0.2%	\$ 14,620,446	\$ 14,779,207	\$ 14,624,157
Other Revenue	925,080	1,288,196	(363,116)	-28.2%	1,263,326	1,266,885	1,726,048
Total Electric Revenue	15,851,942	16,182,961	(331,019)	-2.0%	15,883,772	16,046,091	16,350,205
Plant Operations	12,014,302	12,391,260	(376,958)	-3.0%	11,310,864	11,603,156	11,804,329
Distribution Operations	1,239,057	1,237,994	1,063	0.1%	837,764	735,587	740,783
Security Lighting	28,000	25,000	3,000	12.0%	24,502	34,672	22,800
Depreciation and Transfers	2,094,418	2,109,943	(15,525)	-0.7%	2,366,581	2,471,651	1,929,743
Total Electric Expenditures	15,375,777	15,764,197	(388,420)	-2.5%	14,539,712	14,845,066	14,497,655
Total Electric Income							
Before Administration Expense	\$ 476,165	\$ 418,764	\$ 57,401	13.7%	\$ 1,344,061	\$ 1,201,025	\$ 1,852,550

Revenue - Electric

520 - 460

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Sales of Electric Services								
34.4311	Residential energy sales	\$4,785,221	\$4,643,018	\$ 142,203	3.1%	\$4,674,234	\$4,713,311	\$4,621,417
34.4312	Commercial energy sales	7,052,188	7,076,164	(23,976)	-0.3%	6,909,150	7,006,188	6,876,309
34.4313	Industrial energy sales	2,668,421	2,759,273	(90,852)	-3.3%	2,647,625	2,655,027	2,725,247
34.4316	Installation charges	20,000	20,000	-	0.0%	9,316	18,506	720
34.4320	Security lighting	248,208	243,600	4,608	1.9%	247,058	245,256	246,395
34.4321	Street lighting	1,824	1,710	114	6.7%	1,748	1,710	1,454
34.4328	Off-system energy sales	150,000	150,000	-	0.0%	130,120	138,263	152,171
34.4331	Security light install fees	1,000	1,000	-	0.0%	1,195	945	445
Total Electric Services		14,926,862	14,894,765	32,097	0.2%	14,620,446	14,779,207	14,624,157
Other Revenue								
34.4315	Miscellaneous revenue	2,000	2,000	-	0.0%	2,992	16,426	1,965
34.4317	Pole attachment fees	135,000	140,000	(5,000)	-3.6%	133,640	131,440	129,501
34.4318	Sale of material/scrap	30,000	30,000	-	0.0%	-	36,886	30,812
34.4319	Service charges	114,000	100,000	14,000	14.0%	113,737	116,586	114,540
34.4323	Account establishment	22,000	22,000	-	0.0%	21,510	23,250	20,406
34.4324	Penalties	162,000	160,000	2,000	1.3%	162,222	164,215	160,971
34.4327	Credit check fees	800	1,000	(200)	-20.0%	515	780	858
34.6901	Sales tax commission	4,100	4,500	(400)	-8.9%	4,064	4,023	4,013
34.6903	Interest income	1,500	2,000	(500)	-25.0%	1,452	2,080	2,630
34.6910	Dividends on trust	300,000	250,000	50,000	20.0%	262,663	201,763	148,893
34.6912	Unrealized gain(loss) inv.	-	-	-	-	87,639	(131,856)	177,697
34.6920	MEAG Contribution Credits	153,680	576,696	(423,016)	-73.4%	472,892	701,292	933,762
Total Other Revenue		925,080	1,288,196	(363,116)	-28.2%	1,263,326	1,266,885	1,726,048
Total Electric Revenue		\$15,851,942	\$16,182,961	\$ (331,019)	-2.0%	\$15,883,772	\$16,046,091	\$16,350,205

Electric - Distribution Operations

520 - 461

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 371,770	\$ 366,016	\$ 5,754	1.6%	\$ 358,668	\$ 318,204	\$ 281,035
51.1300	Overtime	20,000	20,000	-	0.0%	14,022	10,046	24,582
51.2101	Insurance	66,793	61,879	4,914	7.9%	67,653	54,486	43,200
51.2200	FICA	28,440	28,000	440	1.6%	25,387	25,059	24,548
51.2401	Pension & Retirement	37,502	34,119	3,383	9.9%	41,797	(75)	3,266
51.2700	Workers Comp claims	500	500	-	0.0%	9,433	19,894	346
Total Salaries & Benefits		525,005	510,514	14,491	2.8%	516,960	427,614	376,977
Operating Expenditures								
52.1206	On-call disptach	6,000	4,800	1,200	25.0%	7,380	4,976	7,596
52.1304	Hotline testing	3,000	3,000	-	0.0%	1,516	2,800	6,381
52.2101	Uniforms	10,000	10,000	-	0.0%	8,308	10,686	10,357
52.2201	O & M Vehicles	25,000	25,000	-	0.0%	13,463	19,448	32,211
52.2203	O & M Equipment	5,000	5,000	-	0.0%	9,612	2,828	2,855
52.2206	ROW maintenance	80,000	100,000	(20,000)	-20.0%	65,700	64,468	102,432
52.2320	Equipment lease program	10,217	5,436	4,781	88.0%	5,431	5,432	2,758
52.2321	Motor Pool charge	25,556	25,166	390	1.5%	25,164	26,663	26,656
52.3101	Property insurance	4,780	4,694	86	1.8%	4,693	4,480	4,167
52.3103	Workers Comp insurance	4,223	3,918	305	7.8%	4,042	3,779	4,306
52.3202	Comm service (Vzn,GPS)	3,840	3,828	12	0.3%	3,820	3,971	4,295
52.3500	Travel & training	7,500	7,500	-	0.0%	1,996	4,010	5,431
53.1101	O & M Conductors	20,000	20,000	-	0.0%	5,646	35,735	18,831
53.1102	Truck stock & supplies	35,000	40,000	(5,000)	-12.5%	32,104	22,643	50,533
53.1106	O & M Poles, fixtures	50,000	50,000	-	0.0%	66,367	1,386	12,849
53.1107	O & M Meter service	15,000	10,000	5,000	50.0%	19,333	15,016	355
53.1109	Customer premises - New	20,000	20,000	-	0.0%	11,626	28,083	17,932
53.1110	Gasoline & fuel	12,936	11,638	1,298	11.2%	10,602	11,285	11,629
53.1111	O & M Customer premises	10,000	10,000	-	0.0%	3,569	11,454	9,639
53.1114	Storm restoration	5,000	5,000	-	0.0%	9,341	-	2,108
53.1120	Freight expense-Inventory	1,000	2,500	(1,500)	-60.0%	-	-	981
53.1126	Tools & equipment	10,000	10,000	-	0.0%	11,093	28,830	29,506
Total Operating Expenditures		364,052	377,480	(13,428)	-3.6%	320,804	307,973	363,807
Capital Expenditures								
54.1409	Zone A reconductoring	350,000	350,000	-	0.0%	-	-	-
Total Capital Expenditures		350,000	350,000	-	0.0%	-	-	-
Total Expenditures		\$1,239,057	\$ 1,237,994	\$ 1,063	0.1%	\$ 837,764	\$ 735,587	\$ 740,783

Personnel Summary:

Director of Operations	Grade 32	Foreman	Grade 24
Journeyman Lineman	Grade 22 4 positions	Serviceman I	Grade 7

Electric - Plant Operations

520 - 462

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
52.1203	Professional services	\$ 25,000	\$ 35,000	(10,000)	-28.6%	\$ -	\$ 40,000	\$ -
52.1313	MEAG Telecom services	3,600	3,600	-	0.0%	2,452	(8,345)	38,249
52.1317	Electric Cities of Ga services	11,100	9,000	2,100	23.3%	11,584	17,077	14,820
52.3905	Comp. Trust, Short-term	420,000	420,000	-	0.0%	-	-	-
52.3912	Generation Trust Account	-	180,000	(180,000)	-100.0%	-	-	-
53.1270	Energy for resale	11,287,951	11,474,243	(186,292)	-1.6%	11,011,573	11,289,873	11,491,376
55.1101	Admin Charge-Gen Fund	181,651	198,417	(16,766)	-8.4%	198,417	193,526	189,887
57.4002	Credit card fees	84,000	70,000	14,000	20.0%	86,421	69,506	67,500
57.4004	Collection service fees	1,000	1,000	-	0.0%	417	1,519	2,496
Total Operating Expenditures		12,014,302	12,391,260	(376,958)	-3.0%	11,310,864	11,603,156	11,804,329
Total Expenditures		\$12,014,302	\$12,391,260	\$ (376,958)	-3.0%	\$11,310,864	\$11,603,156	\$11,804,329

Electric - Security Lights

520 - 463

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
52.2203	O & M Equipment	\$ 10,000	\$ 10,000	\$ -	0.0%	\$ 659	\$ 12,118	\$ 19,264
53.1102	Supplies	18,000	15,000	3,000	20.0%	23,843	22,554	3,536
Total Operating Expenditures		28,000	25,000	3,000	12.0%	24,502	34,672	22,800
Total Expenditures								
		\$ 28,000	\$ 25,000	\$ 3,000	12.0%	\$ 24,502	\$ 34,672	\$ 22,800

Electric - Depreciation, Transfers & Contingency

520 - 464

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Depreciation								
56.1000	Depreciation	\$ -	\$ -	\$ -		\$ 289,971	\$ 289,971	\$ 281,793
	Total Depreciation/Amortization	-	-	-		289,971	289,971	281,793
Other Costs								
57.4000	Bad debt expense	40,000	40,000	-	0.0%	20,610	40,680	22,950
57.9002	General contingency	14,418	13,943	475	3.4%	-	-	-
	Total Other Costs	54,418	53,943	475	0.9%	20,610	40,680	22,950
Transfers								
57.9001	General Fund	1,600,000	1,600,000	-	0.0%	1,600,000	1,685,000	1,625,000
57.9004	Elbert Hotel Fund	440,000	456,000	(16,000)	-3.5%	456,000	456,000	-
	Total Transfers	2,040,000	2,056,000	(16,000)	-0.8%	2,056,000	2,141,000	1,625,000
Total Expenditures		\$ 2,094,418	\$ 2,109,943	\$ (15,525)	-0.7%	\$2,366,581	\$2,471,651	\$1,929,743

Combined Public Utility System Fund (Fund 520)
Natural Gas Division
Summary of Revenues and Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Sales of Natural Gas Services	\$ 3,811,130	\$ 3,947,867	\$ (136,737)	0.2%	\$3,817,867	\$3,302,294	\$3,278,159
Other Revenue	67,700	68,700	(1,000)	-28.2%	70,679	64,153	63,866
Total Natural Gas Revenue	3,878,830	4,016,567	(137,737)	-3.4%	3,888,546	3,366,447	3,342,026
Plant Operations	21,560	12,800	8,760	68.4%	8,929	8,985	9,443
Distribution Operations	2,349,865	2,473,953	(124,088)	-5.0%	2,197,078	1,975,766	1,890,355
Depreciation and Transfers	914,000	918,000	(4,000)	-0.4%	1,080,162	983,232	915,448
Total Natural Gas Expenditures	3,285,425	3,404,753	(119,328)	-3.5%	3,286,168	2,967,983	2,815,247
Total Natural Gas Income							
Before Administration Expense	\$ 593,405	\$ 611,814	\$ (18,409)	-3.0%	\$ 602,378	\$ 398,464	\$ 526,778

Revenue - Natural Gas

520 - 470

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Sales of Natural Gas Services								
34.4411	Residential & small comm	\$2,000,000	\$2,116,334	\$ (116,334)	-5.5%	\$2,040,590	\$1,690,020	\$1,624,522
34.4412	Medium commercial	642,328	619,138	23,190	3.7%	636,322	524,472	479,665
34.4413	Large commercial	136,730	141,044	(4,314)	-3.1%	130,730	105,127	107,554
34.4414	Industrial	513,974	558,237	(44,263)	-7.9%	509,349	551,472	564,817
34.4415	Agricultural	452,058	441,790	10,268	2.3%	428,421	375,504	447,315
34.4416	Granite industrials	66,040	71,324	(5,284)	-7.4%	72,455	55,700	54,286
Total - Natural Gas Services		3,811,130	3,947,867	(136,737)	-3.5%	3,817,867	3,302,294	3,278,159
Other Revenue								
34.4417	Tap fees	3,000	2,500	500	20.0%	3,755	3,250	3,250
34.4419	Sale of material	2,000	2,000	-	0.0%	1,897	1,989	3,745
34.4421	Service charges	15,000	17,000	(2,000)	-11.8%	14,570	13,173	14,616
34.4422	Penalties	42,000	40,000	2,000	5.0%	45,517	41,077	34,376
34.4424	Miscellaneous revenue	2,500	4,000	(1,500)	-37.5%	1,523	1,361	4,639
34.6901	Sales tax commission	1,600	1,600	-	0.0%	1,759	1,659	1,633
34.6903	Interest income	1,600	1,600	-	0.0%	1,657	1,644	1,608
Total Other Revenue		67,700	68,700	(1,000)	-1.5%	70,679	64,153	63,866
Total Natural Gas Revenue		\$3,878,830	\$4,016,567	\$ (137,737)	-3.4%	\$3,888,546	\$3,366,447	\$3,342,026

Natural Gas - Plant Operations

520 - 471

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
52.1306	Telemetry/Monitoring	\$ 9,120	\$ -	\$ 9,120		\$ -	\$ -	\$ -
52.3202	Comm service (Vzn)	1,440	300	1,140	380.0%	879	277	542
52.2202	O & M Buildings	500	500	-	0.0%	-	-	-
52.2203	O & M Equipment	2,000	2,000	-	0.0%	-	574	658
53.1230	Electricity	8,500	10,000	(1,500)	-15.0%	8,050	8,134	8,244
Total Operating Expenditures		21,560	12,800	8,760	68.4%	8,929	8,985	9,443
Total Expenditures		\$ 21,560	\$ 12,800	\$ 8,760	68.4%	\$ 8,929	\$ 8,985	\$ 9,443

Natural Gas - Distribution Operations

520 - 473

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 259,839	\$ 202,128	\$ 57,711	28.6%	\$ 219,701	\$ 196,772	\$ 202,475
51.1300	Overtime	5,000	5,000	-	0.0%	4,487	5,269	5,333
51.2101	Insurance	45,142	37,651	7,491	19.9%	27,504	36,006	39,685
51.2200	FICA	19,878	15,463	4,415	28.6%	15,062	13,571	14,460
51.2401	Pension & Retirement	27,115	19,057	8,058	42.3%	20,566	(590)	(973)
51.2700	Workers Comp claims	1,500	1,500	-	0.0%	1,802	1,278	1,020
Total Salaries & Benefits		358,474	280,799	77,675	27.7%	289,122	252,306	261,999
Operating Expenditures								
52.1203	Professional services	50,000	50,000	-	0.0%	58,187	31,911	117,099
52.1206	On-call dispatch	3,000	3,000	-	0.0%	3,000	3,476	6,900
52.1307	Meter testing	5,000	5,000	-	0.0%	5,000	5,575	5,573
52.1318	Software License/Support	12,500	12,500	-	0.0%	12,500	12,500	12,500
52.2201	O & M Vehicles	4,000	4,000	-	0.0%	5,486	1,946	3,722
52.2203	O & M Equipment	7,500	7,500	-	0.0%	10,871	3,937	749
52.2205	O & M System	40,000	30,000	10,000	33.3%	52,594	41,271	68,435
52.2219	O & M Meters	20,000	20,000	-	0.0%	61,250	34,426	20,109
52.2320	Equipment lease program	10,217	8,190	2,027	24.7%	8,189	8,419	5,516
52.2321	Motor Pool charge	34,075	33,554	521	1.6%	33,552	35,550	35,542
52.3101	Property insurance	1,458	1,436	22	1.5%	1,436	1,386	1,284
52.3103	Workers Comp insurance	2,699	2,089	610	29.2%	2,155	2,086	2,860
52.3202	Comm service (Vzn,GPS)	3,360	3,060	300	9.8%	3,943	3,247	2,894
52.3206	Data Service for GIS (Enct)	6,600	6,600	-	0.0%	6,600	6,599	6,049
52.3301	Advertising	500	500	-	0.0%	460	440	420
52.3500	Travel & training	2,500	2,500	-	0.0%	2,312	1,233	1,697
53.1110	Gasoline & fuel	6,386	5,207	1,179	22.6%	6,001	5,473	5,266
53.1120	Freight expense-Inventory	1,000	1,000	-	0.0%	1,071	1,545	808
53.1124	Uniforms	7,500	6,500	1,000	15.4%	8,702	7,579	7,300
53.1125	Welding supplies	600	600	-	0.0%	1,867	279	247
53.1270	Energy for resale	1,424,238	1,642,595	(218,357)	-13.3%	1,506,912	1,395,081	1,194,761
53.1601	Small tools & equipment	1,500	1,500	-	0.0%	1,132	-	1,377
55.1102	Admin Charge-Gen Fund	75,950	76,015	(65)	-0.1%	76,015	73,827	80,309
Total Operating Expenditures		1,720,583	1,923,346	(202,763)	-10.5%	1,869,235	1,677,785	1,581,418
Other Costs								
57.3003	Gas rebate program	3,000	2,000	1,000	50.0%	3,400	3,200	1,850
57.3004	City of Bowman - Margins	10,000	10,000	-	0.0%	7,928	10,815	8,821
58.2201	Debt service - Bare steel	257,808	257,808	-	0.0%	27,392	31,660	36,267
Total Other Costs		270,808	269,808	1,000	0.4%	11,328	14,015	10,671
Total Expenditures		\$ 2,349,865	\$ 2,473,953	\$ (124,088)	-5.0%	\$2,197,078	\$1,975,766	\$1,890,356

Personnel Summary:

Director of Operations	Grade 32	Foreman	Grade 24
Journeyman Welder	Grade 18	Serviceman II	Grade 15 2 positions
Serviceman I	Grade 7		

Natural Gas - Depreciation, Transfers & Contingency

520 - 474

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Depreciation								
56.1000	Depreciation	\$ -	\$ -	\$ -		\$ 179,102	\$ 179,102	\$ 152,448
	Total Depreciation/Amortization	-	-	-		179,102	179,102	152,448
Other Costs								
57.4000	Bad debt expense	4,000	8,000	(4,000)	-50.0%	1,060	4,130	3,000
57.9002	General contingency	10,000	10,000	-	0.0%	-	-	-
	Total Other Costs	14,000	18,000	(4,000)	-22.2%	1,060	4,130	3,000
Transfers								
57.9001	General Fund	900,000	900,000	-	0.0%	900,000	800,000	760,000
	Total Transfers	900,000	900,000	-	0.0%	900,000	800,000	760,000
Total Expenditures								
		\$ 914,000	\$ 918,000	\$ (4,000)	-0.4%	\$1,080,162	\$ 983,232	\$ 915,448

Combined Public Utility System Fund (Fund 520)

Summary of Administrative Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Utilities Administration	\$ 411,057	\$ 327,162	\$ 83,895	25.6%	\$ 333,503	\$ 319,817	\$ 302,605
Meter Reading and Servicing	105,689	103,815	1,874	1.8%	100,252	91,632	96,975
Warehousing and Purchasing	57,132	128,286	(71,154)	-55.5%	107,411	123,044	103,774
Customer Service	460,752	402,223	58,529	14.6%	402,501	364,576	349,901
Information Technology Systems	107,411	91,839	15,572	17.0%	149,832	100,879	79,549
Economic Development	-	65,500	(65,500)	-100.0%	15,500	62,200	17,500
Total Administrative Expenditures	\$ 1,142,041	\$ 1,118,825	\$ 23,216	2.1%	\$ 1,108,999	\$ 1,062,149	\$ 950,304

Utilities Administration

520 - 490

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1102	Salaries	\$ 146,795	\$ 101,406	\$ 45,389	44.8%	\$ 99,919	\$ 98,343	\$ 82,214
51.2101	Insurance	19,957	19,996	(39)	-0.2%	19,114	21,495	14,300
51.2200	FICA	11,230	7,758	3,472	44.8%	6,768	6,313	5,207
51.2401	Pension & Retirement	16,727	9,222	7,505	81.4%	11,059	(1,639)	43
Total Salaries & Benefits		194,709	138,382	56,327	40.7%	136,860	124,512	101,764
Operating Expenditures								
52.1205	Credit check fees	800	1,000	(200)	-20.0%	493	835	829
52.1315	O & M AS/400	42,000	30,000	12,000	40.0%	42,527	41,928	34,439
52.1319	Fire alarm monitoring	420	420	-	0.0%	990	917	660
52.2100	Cleaning services	18,235	-	18,235		3,548	-	-
52.2101	Uniforms; mats; towels	2,300	2,000	300	15.0%	2,327	2,354	5,655
52.2111	Solid waste disposal	768	768	-	0.0%	768	768	704
52.2201	O & M Vehicles	375	375	-	0.0%	70	376	215
52.2202	O & M Buildings	12,000	15,000	(3,000)	-20.0%	15,814	12,577	18,811
52.2203	O & M Equipment	4,500	7,500	(3,000)	-40.0%	1,447	4,337	4,007
52.3101	Property insurance	6,031	5,988	43	0.7%	5,988	5,951	5,441
52.3103	Workers Comp insurance	555	389	166	42.7%	401	406	446
52.3201	Telephone service (AT&T)	5,000	3,144	1,856	59.0%	5,792	7,464	14,620
52.3202	Comm service (Vzn)	1,068	1,068	-		1,078	1,175	358
52.3206	Data service (Enet)	6,720	6,720	-	0.0%	6,720	7,525	6,679
52.3207	Cable TV (Enet)	1,764	1,596	168	10.5%	1,764	1,633	1,432
52.3301	Advertising	2,500	2,500	-	0.0%	1,642	916	1,296
52.3500	Travel & training	5,000	5,000	-	0.0%	410	1,297	1,845
52.3601	Dues	1,500	2,000	(500)	-25.0%	1,274	1,403	1,284
52.3901	Postage	47,000	45,000	2,000	4.4%	46,248	43,813	45,184
52.3909	EC waste surcharge	912	912	-	0.0%	912	912	748
58.2203	Copier leases	8,500	8,000	500	6.3%	8,430	10,585	13,799
53.1112	Janitorial supplies	6,000	5,000	1,000	20.0%	9,953	6,050	3,367
53.1115	Office supplies	18,000	20,000	(2,000)	-10.0%	14,464	20,722	18,576
53.1210	Water & sewer	1,400	1,400	-	0.0%	1,294	1,351	1,271
53.1220	Natural gas	3,000	3,000	-	0.0%	3,688	2,265	2,265
53.1230	Electricity	20,000	20,000	-	0.0%	18,602	17,747	16,910
Total Operating Expenditures		216,348	188,780	27,568	14.6%	196,643	195,306	200,841
Total Expenditures		\$ 411,057	\$ 327,162	\$ 83,895	25.6%	\$ 333,503	\$ 319,817	\$ 302,605

Personnel Summary:

Director of Administrative Services	Grade 32
Communications Manager	Grade 15
Accounting Technician	Grade 14

Meter Reading & Servicing

520 - 491

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 60,635	\$ 59,012	\$ 1,623	2.8%	\$ 56,891	\$ 56,412	\$ 51,155
51.1300	Overtime	-	-	-		389	729	76
51.2101	Insurance	16,362	16,691	(329)	-2.0%	16,035	14,919	15,021
51.2200	FICA	4,639	4,514	125	2.8%	4,352	3,994	3,684
51.2401	Pension & Retirement	5,151	5,040	111	2.2%	5,564	(1,369)	(2,189)
51.2700	Workers Comp claims	500	500	-	0.0%	-	-	-
Total Salaries & Benefits		87,287	85,757	1,530	1.8%	83,232	74,685	67,747
Operating Expenditures								
52.1303	Itron software support	7,000	7,000	-	0.0%	6,161	5,924	5,523
52.1309	Itron repairs & equipment	1,000	1,000	-	0.0%	11	200	700
52.2321	Motor Pool charge	-	-	-		-	-	14,240
52.3103	Workers Comp insurance	688	679	9	1.3%	701	716	861
52.3202	Comm service (Vzn,GPS)	1,632	1,632	-	0.0%	1,604	1,671	1,903
52.3206	Data Service (Enet)	3,600	3,600	-	0.0%	3,597	3,597	3,297
53.1110	Gasoline	3,222	2,887	335	11.6%	3,295	2,966	2,178
53.1124	Uniforms	1,260	1,260	-	0.0%	1,651	1,872	526
Total Operating Expenditures		18,402	18,058	344	1.9%	17,020	16,947	29,228
Total Expenditures		\$ 105,689	\$ 103,815	\$ 1,874	1.8%	\$ 100,252	\$ 91,632	\$ 96,975

Personnel Summary:

Meter Service Technician

Grade 12 2 positions

Warehousing & Purchasing

520 - 492

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 39,822	\$ 83,720	\$ (43,898)	-52.4%	\$ 69,713	\$ 81,930	\$ 73,917
51.1300	Overtime	-	1,000	(1,000)	-100.0%	365	232	538
51.2101	Insurance	249	16,790	(16,541)	-98.5%	15,049	15,401	11,392
51.2200	FICA	3,046	6,405	(3,359)	-52.4%	5,333	5,778	5,247
51.2401	Pension & Retirement	4,550	7,625	(3,075)	-40.3%	8,615	(513)	1,356
51.2700	Workers Comp claims	-	500	(500)	-100.0%	1,340	49	-
Total Salaries & Benefits		47,667	116,040	(68,373)	-58.9%	100,415	102,876	92,449
Operating Expenditures								
52.2202	O & M Buildings	3,000	3,000	-	0.0%	1,341	11,467	1,127
52.3103	Workers Comp insurance	150	431	(281)	-65.2%	445	436	453
52.3202	Comm service (Vzn,GPS)	1,296	1,296	-	0.0%	1,291	1,113	834
52.3207	Internet (Enet)	719	719	-	0.0%	720	719	659
58.2203	Copier lease	-	-	-	-	-	865	2,061
53.1112	Janitorial supplies	500	3,000	(2,500)	-83.3%	182	1,474	3,241
53.1115	Office supplies	500	500	-	0.0%	337	2,206	179
53.1124	Uniforms	500	500	-	0.0%	390	84	800
53.1210	Water & sewer	300	300	-	0.0%	276	261	287
53.1230	Electricity	2,500	2,500	-	0.0%	2,014	1,543	1,684
Total Operating Expenditures		9,465	12,246	(2,781)	-22.7%	6,996	20,168	11,325
Total Expenditures		\$ 57,132	\$ 128,286	\$ (71,154)	-55.5%	\$ 107,411	\$ 123,044	\$ 103,774

Personnel Summary:

Purchasing Agent & Cemetery Sexton

Grade 27

Customer Care & Marketing

520 - 493

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1102	Salaries	\$ 286,137	\$ 272,252	\$ 13,885	5.1%	\$ 271,713	\$ 267,232	\$ 269,618
51.2101	Insurance	75,435	76,024	(589)	-0.8%	74,990	76,455	55,686
51.2200	FICA	21,889	20,827	1,062	5.1%	20,786	16,037	17,546
51.2401	Pension & Retirement	29,208	25,077	4,131	16.5%	30,833	(263)	1,552
Total Salaries & Benefits		412,669	394,180	18,489	4.7%	398,322	359,460	344,402
Operating Expenditures								
52.3103	Workers Comp Insurance	1,083	1,043	40	3.8%	1,076	1,070	1,228
52.1203	Professional services	40,000	-	40,000		-	-	-
52.3304	Promotional items	4,000	4,000	-	0.0%	2,078	918	1,490
52.3401	Printing	500	500	-	0.0%	-	165	-
52.3500	Travel & training	500	500	-	0.0%	-	-	-
53.1115	Office supplies	2,000	2,000	-	0.0%	1,025	2,963	2,781
Total Operating Expenditures		48,083	8,043	40,040	497.8%	4,179	5,116	5,499
Total Expenditures		\$ 460,752	\$ 402,223	\$ 58,529	14.6%	\$ 402,501	\$ 364,576	\$ 349,901

Personnel Summary:

Director of Customer Care	Grade 35	
Customer Service Representative	Grade 12	4 positions
Cashier/Clerk	Grade 9	2 positions
Cashier/Clerk	Part-time	

Information Technology Systems

520 - 495

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1102	Salaries	\$ 47,037	\$ 44,088	\$ 2,949	6.7%	\$ 43,629	\$ 41,101	\$ 39,408
51.2101	Insurance	7,714	7,801	(87)	-1.1%	7,416	7,907	7,254
51.2200	FICA	3,598	3,373	225	6.7%	3,338	2,977	2,844
51.2401	Pension & Retirement	5,384	2,908	2,476	85.1%	5,399	(561)	(974)
51.2700	Workers Comp claims	-	-	-		-	201	-
Total Salaries & Benefits		63,733	58,170	5,563	9.6%	59,781	51,626	48,532
Operating Expenditures								
52.2203	O & M Equipment	40,000	30,000	10,000	33.3%	89,807	48,280	30,361
52.3103	Workers Comp insurance	178	169	9	5.3%	174	166	178
52.3500	Travel & training	2,500	2,500	-	0.0%	-	-	-
53.1115	Office supplies	1,000	1,000	-	0.0%	70	807	478
Total Operating Expenditures		43,678	33,669	10,009	29.7%	90,051	49,253	31,016
Total Expenditures		\$ 107,411	\$ 91,839	\$ 15,572	17.0%	\$ 149,832	\$ 100,879	\$ 79,549

Personnel Summary:

Information Technology Manager

Grade 27

Economic Development

520 - 496

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Contracted Services								
51.1203	Economic developer	\$ -	\$ 60,000	\$ (60,000)	-100.0%	\$ -	\$ 60,000	\$ 17,500
52.1203	Professional services	-	5,000	(5,000)	-100.0%	15,500	2,200	-
52.3500	Travel	-	500	(500)		-	-	-
Total Contracted Services		-	65,500	(65,500)	-100.0%	15,500	62,200	17,500
Total Expenditures								
		\$ -	\$ 65,500	\$ (65,500)	-100.0%	\$ 15,500	\$ 62,200	\$ 17,500

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ElbertonNET Technology Services Fund (Fund 525)

Summary of Revenues and Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
BROADBAND TV DIVISION:							
Programming Sales	\$ 2,770,183	\$ 2,403,377	\$ 366,806	15.3%	\$ 2,606,785	\$ 2,363,267	\$ 2,273,221
Administrative Revenue	83,000	85,500	(2,500)	-2.9%	84,369	89,486	82,844
Total TV Operations Revenue	2,853,183	2,488,877	364,306	14.6%	2,691,154	2,452,753	2,356,065
Programming Operations	2,437,811	2,009,951	427,860	21.3%	2,384,035	1,976,829	1,817,654
Video Production	26,718	68,188	(41,470)	-60.8%	62,762	54,708	56,268
Total TV Operations Expenses	2,464,529	2,078,139	386,390	18.6%	2,446,297	2,031,537	1,873,922
Net TV Operations Income	388,654	410,738	(22,084)	-5.4%	244,857	421,216	482,143
INTERNET & FIBER DIVISION:							
Fiber Leases & Dial-up	196,644	195,777	867	0.4%	203,281	196,220	179,046
High Speed Internet	1,878,523	1,635,521	243,002	14.9%	1,779,336	1,581,450	1,402,216
Total Internet & Fiber Revenue	2,075,167	1,831,298	243,869	13.3%	1,982,617	1,777,670	1,581,262
Lit & Dark Fiber Operations	2,500	2,500	-	0.0%	4,307	1,828	6,507
High Speed Internet Operations	402,410	390,322	12,088	3.1%	395,987	370,079	370,624
Total Fiber & Internet Expenses	404,910	392,822	12,088	3.1%	400,294	371,907	377,131
Net Internet & Fiber Income	1,670,257	1,438,476	231,781	16.1%	1,582,323	1,405,764	1,204,131
DIGITAL PHONE OPERATIONS:							
Digital Phone Revenue	312,542	307,354	5,188	1.7%	320,073	309,689	294,620
Digital Phone Expenditures	258,500	262,602	(4,102)	-1.6%	244,796	245,176	241,712
Net Digital Phone Income	54,042	44,752	9,290	20.8%	75,277	64,514	53,409
NET OPERATING INCOME	2,112,953	1,893,966	218,987	11.6%	1,902,457	1,891,493	1,739,682
ADMINISTRATIVE EXPEND.							
Administration	178,571	177,076	1,495	0.8%	162,126	162,162	158,657
Distribution Operations	843,050	778,522	64,528	8.3%	850,757	739,573	708,607
Debt Service & Depreciation	1,091,332	938,368	152,964	16.3%	319,340	320,550	322,683
Total Administrative Expend.	2,112,953	1,893,966	218,987	11.6%	1,332,223	1,222,285	1,189,947
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -		\$ 570,234	\$ 669,207	\$ 549,735
Total Revenues	5,240,892	4,627,529	613,363	13.3%	4,993,844	4,540,113	4,231,947
Total Expenditures	5,240,892	4,627,529	613,363	13.3%	4,423,610	3,870,905	3,682,212
	\$ -	\$ -	\$ -		\$ 570,234	\$ 669,207	\$ 549,735

ElbertonNET Technology Services Fund (Fund 525)
Broadband TV Operations
Summary of Revenues and Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Programming sales	\$ 2,770,183	\$ 2,403,377	\$ 366,806	15.3%	\$ 2,606,785	\$ 2,363,267	\$ 2,273,221
Service charges & other revenue	83,000	85,500	(2,500)	-2.9%	84,369	89,486	82,844
Total Revenue	2,853,183	2,488,877	364,306	14.6%	2,691,154	2,452,753	2,356,065
Programming expenses	2,437,811	2,009,951	427,860	21.3%	2,384,035	1,976,829	1,817,654
Video production operations	26,718	68,188	(41,470)	-60.8%	62,262	54,708	56,268
Total Expenditures	2,464,529	2,078,139	386,390	18.6%	2,446,297	2,031,537	1,873,922
Net TV Operations Income	\$ 388,654	\$ 410,738	\$ (22,084)	-5.4%	\$ 244,857	\$ 421,216	\$ 482,143

Revenue - Broadband TV Operations

525 - 480

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Programming Sales								
34.4601	Basic - City	\$ 294,203	\$ 243,900	\$ 50,303	20.6%	\$ 254,131	\$ 248,279	\$ 252,010
34.4602	Basic - County	272,382	211,212	61,170	29.0%	229,988	209,340	208,782
34.4603	Expanded - City	313,716	354,504	(40,788)	-11.5%	326,071	350,914	345,308
34.4604	Expanded - County	295,927	316,956	(21,029)	-6.6%	288,071	311,125	308,599
34.4605	Analog Premiums - City	-	-	-	-	-	-	1,328
34.4606	Analog Premiums - County	-	-	-	-	-	-	865
34.4607	Pay-per-view sales	-	-	-	-	-	1,761	6,951
34.4640	Digital - City	568,053	446,088	121,965	27.3%	529,089	428,758	392,117
34.4641	Digital - County	694,654	535,212	159,442	29.8%	644,160	508,830	466,994
34.4644	Digital Premiums - City	43,823	69,006	(25,183)	-36.5%	51,771	65,912	54,198
34.4645	Digital Premiums - County	41,309	65,875	(24,566)	-37.3%	45,251	65,268	53,961
34.4646	HD Box - City	-	-	-	-	49	8,700	13,449
34.4647	HD Box - County	-	-	-	-	649	14,375	22,687
Total Programming Sales		2,524,067	2,242,753	281,314	12.5%	2,369,230	2,213,261	2,127,248
Other Revenue								
34.4618	Programming rebates	2,000	1,500	500	33.3%	2,140	1,651	390
34.4619	Commissions	1,500	2,200	(700)	-31.8%	1,185	2,091	2,032
34.4625	Franchise fees - City	64,003	56,000	8,003	14.3%	59,809	55,895	53,909
34.4626	Franchise fees - County	66,768	56,000	10,768	19.2%	61,597	56,086	53,783
34.4659	HD equipment charges	12,000	2,500	9,500	380.0%	43,640	2,830	2,660
34.4660	Equipment charges	5,000	5,000	-	0.0%	11,821	4,924	5,948
34.4661	Sales of videos	500	500	-	0.0%	585	505	800
34.4665	Monthly box fee - City	59,572	17,004	42,568	250.3%	31,368	12,683	12,368
34.4666	Monthly box fee - County	32,773	19,920	12,853	64.5%	25,410	13,341	14,082
34.4670	DVR - City	1,000	-	1,000	-	-	-	-
34.4671	DVR - County	1,000	-	1,000	-	-	-	-
Total Other Revenue		246,116	160,624	85,492	53.2%	237,555	150,006	145,973
Total Broadband TV Revenue		\$2,770,183	\$2,403,377	\$ 366,806	15.3%	\$2,606,785	\$2,363,267	\$2,273,221

Revenue - Administrative

525 - 482

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Revenue								
34.4611	Connection fees	7,500	7,500	-	0.0%	6,654	8,615	7,722
34.4612	Late penalties	60,000	60,000	-	0.0%	59,354	59,981	60,277
34.4614	Advertising sales	-	2,000	(2,000)	-100.0%	953	4,368	1,760
34.4616	Service charges	1,500	1,500	-	0.0%	5,467	908	1,560
34.4621	Russell State Park services	14,000	14,000	-	0.0%	11,940	15,614	11,524
38.9001	Sale of surplus material	-	500	(500)	-100.0%	-	-	-
Total Administrative Revenue		\$ 83,000	\$ 85,500	\$ (2,500)	-2.9%	\$ 84,369	\$ 89,486	\$ 82,844

Programming Operations

525 - 480

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
53.1103	Digital boxes and remotes	\$ 40,000	\$ 40,000	\$ -	0.0%	\$ 161,390	\$ 32,828	\$ 21,855
53.1541	Basic programming	487,200	339,060	148,140	43.7%	421,814	330,050	285,781
53.1543	Expanded programming	1,407,000	1,273,335	133,665	10.5%	1,351,099	1,257,643	1,164,281
53.1545	Premium programming	65,400	65,136	264	0.4%	67,984	66,593	63,718
53.1546	Pay-per-view expense	-	-	-	-	-	1,152	3,715
53.1546	TV Everywhere expense	12,840	-	12,840	-	6,851	-	-
53.1548	Digital programming	122,040	165,420	(43,380)	-26.2%	124,133	156,301	153,643
53.1549	HITS, NASRAC, & Rovi fees	157,560	-	157,560	-	122,286	-	-
52.3915	Franchise fees - City	64,003	56,000	8,003	14.3%	59,622	58,541	56,240
52.3916	Franchise fees - County	66,768	56,000	10,768	19.2%	60,916	58,311	55,561
57.4000	Bad debt expense	15,000	15,000	-	0.0%	7,940	15,410	12,860
Total Operating Expenditures		\$2,437,811	\$2,009,951	\$ 427,860	21.3%	\$2,384,035	\$1,976,829	\$1,817,654

Video Production

525 - 483

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 17,788	\$ 52,134	\$ (34,346)	-65.9%	\$ 50,007	\$ 47,535	\$ 45,561
51.2101	Insurance	-	269	(269)	-100.0%	268	2,205	6,109
51.2200	FICA	1,361	3,988	(2,627)	-65.9%	3,826	3,472	3,224
51.2401	Pension & Retirement	-	3,846	(3,846)	-100.0%	4,636	229	556
Total Salaries & Benefits		19,149	60,237	(41,088)	-68.2%	58,736	53,443	55,450
Operating Expenditures								
52.2203	O & M Equipment	5,000	5,000	-	0.0%	2,542	504	380
52.3103	Workers Comp Insurance	69	201	(132)	-65.7%	207	193	164
52.3500	Travel	-	250	(250)	-100.0%	-	-	-
53.1115	Supplies & materials	2,500	2,500	-	0.0%	778	568	275
Total Operating Expenditures		7,569	7,951	(382)	-4.8%	3,527	1,265	818
Total Expenditures		\$ 26,718	\$ 68,188	\$ (41,470)	-60.8%	\$ 62,262	\$ 54,708	\$ 56,268

Personnel Summary:

Video Intern Part-time 2 positions

ElbertonNET Technology Services Fund (Fund 525)
Internet and Fiber Operations
Summary of Revenues and Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Lit & Dark Fiber Services	\$ 196,644	\$ 195,777	\$ 867	0.4%	\$ 203,281	\$ 196,220	\$ 179,046
High Speed Internet	1,878,523	1,635,521	243,002	14.9%	1,779,336	1,581,450	1,402,216
Total Internet Revenue	2,075,167	1,831,298	243,869	13.3%	1,982,617	1,777,670	1,581,262
Fiber & Dial-up Operations	2,500	2,500	-	0.0%	4,307	1,828	6,507
High Speed Internet Operations	402,410	390,322	12,088	3.1%	395,987	370,079	370,624
Total Internet Expenditures	404,910	392,822	12,088	3.1%	400,294	371,907	377,131
Net Internet and Fiber Income	\$ 1,670,257	\$ 1,438,476	\$ 231,781	16.1%	\$ 1,582,323	\$ 1,405,763	\$ 1,204,131

Revenue - Internet and Fiber Operations

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Lit & Dark Fiber Services (525-473)								
34.4326	Fiber leases	\$ 107,820	\$ 117,730	\$ (9,910)	-8.4%	\$ 119,003	\$ 117,430	\$ 118,622
34.4327	Internet over Fiber	47,256	38,867	8,389	21.6%	42,549	39,609	21,242
34.4328	Transport over Fiber	41,568	39,180	2,388	6.1%	41,729	39,182	39,182
	Total Dial-up & Fiber Leases	196,644	195,777	867	0.4%	203,281	196,220	179,046
High Speed Internet (525-474)								
34.5614	Web hosting	2,767	2,767	-	0.0%	2,767	4,044	2,951
34.5626	Broadband Basic	783,594	878,604	(95,010)	-10.8%	807,394	928,492	1,029,590
34.5629	Wideband 50	824,847	603,372	221,475	36.7%	745,315	527,218	304,579
34.5624	Additional e-mail	3,162	3,162	-	0.0%	3,162	3,185	3,240
34.5638	Wideband 100 & 200	219,726	145,884	73,842	50.6%	183,875	115,861	78,391
34.6911	Bundle discounts	(25,987)	(56,424)	30,437	-53.9%	(41,655)	(57,473)	(60,537)
34.4330	GPW Distribution	27,780	25,000	2,780	11.1%	27,780	25,002	25,002
34.4611	Connection fees	500	1,500	(1,000)	-66.7%	540	234	725
34.4620	GPW collocation service	3,000	3,000	-	0.0%	3,000	3,000	3,000
34.4660	Equipment charges/sales	39,134	28,656	10,478	36.6%	47,159	31,887	15,275
	Total High Speed Internet	1,878,523	1,635,521	243,002	14.9%	1,779,336	1,581,450	1,402,216
Total Internet & Fiber Revenue		\$2,075,167	\$1,831,298	\$ 243,869	13.3%	\$ 1,982,617	\$ 1,777,670	\$ 1,581,262

Dark & Lit Fiber Operations

525 - 473

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
53.1101	Supplies & materials	\$ 2,500	\$ 2,500	\$ -	0.0%	\$ 4,307	\$ 1,828	\$ 6,507
	Total Operating Expenditures	2,500	2,500	-	0.0%	4,307	1,828	6,507
Total Expenditures								
		\$ 2,500	\$ 2,500	\$ -	0.0%	\$ 4,307	\$ 1,828	\$ 6,507

High Speed Internet Operations

525 - 474

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
52.2203	O & M Equipment	\$ 12,000	\$ 10,000	\$ 2,000	20.0%	\$ 11,761	\$ 12,718	\$ 11,058
52.3904	Accounts and Provisioning	162,000	152,688	9,312	6.1%	160,938	151,944	142,838
52.3907	Internet connectivity	167,544	167,544	-	0.0%	165,791	142,146	161,021
52.3908	CALEA Compliance	1,750	1,750	-	0.0%	1,750	1,750	1,750
52.3909	IP Address	3,800	3,800	-	0.0%	2,650	2,650	4,050
53.1250	ESPN 3 Subscription Fees	5,496	5,140	356	6.9%	5,289	4,949	4,583
53.1101	Supplies & materials	2,500	2,500	-	0.0%	-	-	2,039
53.1104	Cable modems, equipment	30,000	30,000	-	0.0%	30,199	33,401	30,418
52.1204	Bandwidth analytics	7,320	6,900	420	6.1%	7,239	6,811	6,158
57.4000	Bad debt expense	10,000	10,000	-	0.0%	10,370	13,710	6,710
Total Expenditures								
		\$ 402,410	\$ 390,322	\$ 12,088	3.1%	\$ 395,987	\$ 370,079	\$ 370,624

Revenue - Digital Phone

525 - 475

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Digital Phone Revenue								
34.5617	Set-up fees	\$ 2,500	\$ 2,500	\$ -	0.0%	\$ 2,064	\$ 1,560	\$ 1,055
34.5630	Residential service fees	199,301	192,888	6,413	3.3%	200,605	196,385	194,289
34.5631	Business service fees	68,310	54,336	13,974	25.7%	61,062	56,712	53,367
34.5632	Toll free services	1,051	480	571	119.0%	683	477	400
34.5633	Hosted PBX Services	22,657	12,840	9,817	76.5%	18,051	6,366	2,677
34.4660	Equipment sales	-	-	-			3,745	-
34.5634	Usage fees	500	1,500	(1,000)	-66.7%	451	1,536	884
34.5635	Directory Assistance	2,500	2,500	-	0.0%	2,870	2,814	3,392
34.5636	International Calls	50	50	-	0.0%	42	29	40
34.5637	Fax-to-PDF Services	2,269	2,280	(11)	-0.5%	2,165	1,956	1,810
34.5640	Universal Service Fees	13,404	37,980	(24,576)	-64.7%	32,080	38,108	36,705
Total Digital Phone Revenue		\$ 312,542	\$ 307,354	\$ 5,188	1.7%	\$ 320,073	\$ 309,689	\$ 294,620

Expenditures - Digital Phone Operations

525 - 475

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
52.1200	Professional services	\$ 3,000	\$ 4,438	\$ (1,438)	-32.4%	\$ 2,741	\$ 4,439	\$ 3,932
52.3905	Residential access fees	186,000	177,852	8,148	4.6%	185,514	177,813	173,321
52.3906	Business access fees	42,000	40,644	1,356	3.3%	37,184	36,142	26,287
52.3912	Usage fees	3,500	3,500	-	0.0%	3,905	3,580	3,808
52.3914	Setup fees	4,000	4,000	-	0.0%	3,560	3,822	2,667
52.3917	Universal Service Fund	18,000	30,168	(12,168)	-40.3%	7,485	14,609	30,708
53.1101	Supplies & materials	500	500	-	0.0%	2,097	3,211	-
57.4000	Bad debt expense	1,500	1,500	-	0.0%	2,310	1,560	490
Total Expenditures		\$ 258,500	\$ 262,602	\$ (4,102)	-1.6%	\$ 244,796	\$ 245,176	\$ 241,212

Net Income - Digital Phone

\$ 54,042	\$ 44,752	\$ 9,290	20.8%	\$ 75,277	\$ 64,514	\$ 53,409
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ElbertonNET Technology Services Fund (Fund 525)

Summary of Administrative Expenses

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Administration	\$ 178,571	\$ 177,076	\$ 1,495	0.8%	\$ 162,126	\$ 162,162	\$ 158,657
Distribution Operations	843,050	778,522	64,528	8.3%	850,757	739,573	708,607
Debt Service & Depreciation	1,091,332	938,368	152,964	16.3%	319,340	320,550	322,683
Total Administrative Expenditures	\$ 2,112,953	\$ 1,893,966	\$ 218,987	11.6%	\$ 1,332,223	\$ 1,222,285	\$ 1,189,947

Administration

525 - 482

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
52.2203	O & M Equipment	\$ 26,500	\$ 26,000	\$ 500	1.9%	\$ 26,323	\$ 26,431	\$ 29,441
52.3101	Property Insurance	1,500	1,500	-	0.0%	1,500	1,500	1,500
52.3201	Telephone service (AT&T)	780	780	-	0.0%	804	838	1,435
52.3301	Advertising	20,000	20,000	-	0.0%	14,847	15,371	16,270
52.3500	Travel & training	2,500	2,500	-	0.0%	-	2,882	311
53.1102	Promotional items	10,000	10,000	-	0.0%	3,456	3,985	1,543
52.1103	Admin Charge - Gen Fund	115,291	114,296	995	0.9%	114,296	110,912	107,148
52.1201	Legal fees	1,500	1,500	-	0.0%	360	90	1,009
53.1115	Office & billing supplies	500	500	-	0.0%	540	153	-
Total Operating Expenditures		178,571	177,076	1,495	0.8%	162,126	162,162	158,657
Total Expenditures		\$ 178,571	\$ 177,076	\$ 1,495	0.8%	\$ 162,126	\$ 162,162	\$ 158,657

Distribution Operations

525 - 481

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 306,637	\$ 254,096	\$ 52,541	20.7%	\$ 250,960	\$ 254,065	\$ 237,754
51.1300	Overtime	20,000	20,000	-	0.0%	37,494	24,143	28,196
51.2101	Insurance	59,308	52,032	7,276	14.0%	57,035	48,251	38,909
51.2200	FICA	23,458	19,438	4,020	20.7%	19,198	18,992	17,618
51.2401	Pension & Retirement	24,461	23,066	1,395	6.0%	25,872	(1,921)	450
51.2700	Workers Comp claims	500	500	-	0.0%	663	-	-
Total Salaries & Benefits		434,364	369,132	65,232	17.7%	391,222	343,530	322,927
Operating Expenditures								
52.1200	Professional services	2,500	2,500	-	0.0%	-	162	432
52.1205	On-call dispatch	6,000	4,800	1,200	25.0%	8,393	5,096	11,615
52.2101	Uniforms	4,000	4,000	-	0.0%	2,237	3,912	1,961
52.2201	O & M Vehicles	7,500	7,500	-	0.0%	3,086	5,583	6,373
52.2203	O & M Equipment	7,500	7,500	-	0.0%	16,817	4,724	2,839
52.2321	Motor Pool charge	17,038	16,777	261	1.6%	16,777	17,775	8,885
52.3101	Property insurance	29,478	29,876	(398)	-1.3%	29,876	28,954	27,747
52.3103	Workers Comp insurance	2,964	2,674	290	10.8%	2,759	2,707	2,398
52.3202	Comm service (Vrzn, GPS)	5,200	4,800	400	8.3%	5,443	5,254	4,143
52.3207	Data service (Enet)	1,839	1,584	255	16.1%	1,839	1,580	1,432
52.3500	Travel & training	2,500	2,500	-	0.0%	219	-	851
53.1101	Supplies & materials	2,000	2,000	-	0.0%	1,430	27	614
53.1107	Headend O & M	20,000	20,000	-	0.0%	32,939	14,206	25,234
53.1108	Pole attachment fees	108,800	90,000	18,800	20.9%	158,890	89,059	87,733
53.1110	System O & M	75,000	100,000	(25,000)	-25.0%	64,139	104,615	98,101
53.1111	Fuel	12,867	9,379	3,488	37.2%	11,819	9,585	8,789
53.1120	Freight Expense-Inventory	7,500	7,500	-	0.0%	11,891	6,695	6,528
53.1230	Utilities - System	96,000	96,000	-	0.0%	90,980	96,108	90,005
Total Operating Expenditures		408,686	409,390	(704)	-0.2%	459,534	396,044	385,680
Total Expenditures		\$ 843,050	\$ 778,522	\$ 64,528	8.3%	\$ 850,757	\$ 739,573	\$ 708,607

Personnel Summary:

Operations Manager	Grade 27	
Foreman	Grade 24	
Telecommunications Technician	Grade 22	4 positions

Debt Service & Depreciation

525 - 485

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Operating Expenditures								
56.1000	Depreciation	\$ -	\$ -	\$ -		\$ 319,340	\$ 319,340	\$ 305,110
61.1001	Transfer out - Elbert Theatre	68,000	-	68,000		-	-	-
61.1002	Transfer out - Solid Waste	32,000	-	32,000		-	-	-
Total Operating Expenditures		100,000	-	100,000		319,340	319,340	305,110
Debt Service								
58.2205	Loan Pmt-GMA #4	-	-	-		-	222	8,201
58.2206	Loan Pmt-GMA CMTS	-	-	-		-	-	595
58.2207	Loan Pmt-GMA #5	-	-	-		-	988	8,777
57.9000	Repayment-Electric Div.	991,332	938,368	52,964	5.6%	-	-	-
Total Debt Service		991,332	938,368	52,964	5.6%	-	1,210	17,573
Total Expenditures		\$1,091,332	\$ 938,368	\$ 152,964	16.3%	\$ 319,340	\$ 320,550	\$ 322,683

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Solid Waste Fund (Fund 540)

Summary of Revenues and Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Revenues							
Residential Collection	\$ 481,791	\$ 476,196	\$ 5,595	1.2%	\$ 452,804	\$ 475,282	\$ 459,346
Commercial Collection	335,712	341,165	(5,453)	-1.6%	360,663	340,073	329,786
Sale of Recyclables	72,633	77,095	(4,462)	-5.8%	69,114	95,825	61,494
Other Revenue	32,000	-	32,000		-	1,180	2,730
Total Revenues	922,136	894,456	27,680	3.1%	882,581	912,359	853,355
Expenditures							
Residential Collection	302,069	288,287	13,782	4.8%	303,798	318,859	287,955
Commercial Collection	278,895	275,409	3,486	1.3%	278,806	292,272	263,451
Recycling Operations	134,272	136,976	(2,704)	-2.0%	161,385	138,583	137,090
Leaf & Limb Collection	206,900	193,784	13,116	6.8%	206,774	186,785	168,959
Total Expenditures	922,136	894,456	27,680	3.1%	950,763	936,499	857,455
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -		\$ (68,182)	\$ (24,140)	\$ (4,100)

Solid Waste Fund - Revenue Detail by Source

		2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Revenues								
34.4111	Collection - Residential	\$ 371,280	\$ 369,084	\$ 2,196	0.6%	\$ 367,339	\$ 369,042	\$ 356,243
34.4112	Collection - Commercial	178,200	180,516	(2,316)	-1.3%	178,666	180,995	185,057
34.4114	County residential service	24,831	21,384	3,447	16.1%	23,738	20,735	17,534
34.4131	Sale of recyclables	72,633	77,095	(4,462)	-5.8%	69,114	95,825	61,494
34.4191	EC Surcharge - Residential	85,680	85,728	(48)	-0.1%	85,465	85,505	85,569
34.4192	EC Surcharge - Commercial	142,800	143,832	(1,032)	-0.7%	143,981	144,020	129,939
34.4193	Dumpster sales	14,712	16,817	(2,105)	-12.5%	14,278	15,059	14,790
34.4195	Inert Waste Collection	-	-	-		324	1,180	2,730
39.1201	Transfer in - General Fund	-	-	-		-	62,000	35,000
39.1202	Transfer in - ElbertonNET	32,000	-	32,000		-	-	-
Grand Total - Solid Waste Revenues		\$ 922,136	\$ 894,456	\$ 27,680	3.1%	\$ 882,905	\$ 974,359	\$ 888,355

Residential Waste Collection

540 - 451

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 109,304	\$ 107,038	\$ 2,266	2.1%	\$ 102,275	\$ 106,236	\$ 103,973
51.1300	Overtime	1,000	1,000	-	0.0%	661	762	497
51.2100	Insurance	24,170	16,521	7,649	46.3%	31,984	29,827	24,585
51.2200	FICA	8,362	8,188	174	2.1%	7,824	7,341	7,216
51.2401	Pension & Retirement	8,588	9,557	(969)	-10.1%	9,565	(1,244)	(531)
51.2700	Workers Comp claims	200	200	-	0.0%	2,235	2,583	13,305
Total Salaries & Benefits		151,624	142,504	9,120	6.4%	154,545	145,506	149,045
Operating Expenditures								
52.1101	Admin Charge-General Fund	11,641	11,694	(53)	-0.5%	11,694	11,486	14,529
52.2111	Disposal fees	85,400	84,000	1,400	1.7%	85,400	91,542	73,810
52.2201	O & M Vehicles	2,500	2,500	-	0.0%	2,487	4,507	2,105
52.2321	Motor Pool charge	5,679	5,592	87	1.6%	5,592	5,925	2,962
52.3101	Property/Liab. Insurance	1,657	1,627	30	1.8%	1,627	1,551	1,444
52.3103	Workers Comp Insurance	1,237	1,227	10	0.8%	1,266	1,257	1,474
52.3202	Comm service (Vzn,GPS)	1,272	1,272	-	0.0%	1,063	1,283	1,625
53.1110	Fuel	7,411	6,209	1,202	19.4%	7,385	5,914	6,103
53.1115	Supplies	200	500	(300)	-60.0%	37	156	188
53.1123	Protective supplies	500	500	-	0.0%	139	507	757
53.1124	Uniforms	3,000	1,800	1,200	66.7%	3,089	3,305	3,214
53.1550	Poly-karts	6,086	5,000	1,086	21.7%	6,086	21,142	6,086
56.1000	Depreciation	-	-	-		20,357	20,357	20,357
57.4000	Bad debt expense	2,000	2,000	-	0.0%	1,200	2,200	1,640
58.2200	Truck payments - GMA	21,862	21,862	-	0.0%	1,832	2,221	2,617
Total Operating Expenditures		150,445	145,783	4,662	3.2%	149,254	173,353	138,910
Total Expenditures		\$ 302,069	\$ 288,287	\$ 13,782	4.8%	\$ 303,798	\$ 318,859	\$ 287,955

Personnel Summary:

Equipment Operator w/CDL	Grade 11	
Public Works Laborer	Grade 7	.3 positions

Commercial Waste Collection

540 - 452

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 61,494	\$ 59,862	\$ 1,632	2.7%	\$ 60,522	\$ 59,130	\$ 55,813
51.1300	Overtime	1,300	1,000	300	30.0%	1,331	1,358	1,706
51.2100	Insurance	15,830	16,091	(261)	-1.6%	15,730	15,865	10,293
51.2200	FICA	4,704	4,579	125	2.7%	4,630	4,292	4,198
51.2401	Pension & Retirement	3,748	4,199	(451)	-10.7%	4,207	(1,595)	(720)
51.2700	Workers Comp claims	200	200	-	0.0%	-	-	-
Total Salaries & Benefits		87,276	85,931	1,345	1.6%	86,420	79,049	71,291
Operating Expenditures								
52.1101	Admin Charge-General Fund	11,641	11,694	(53)	-0.5%	11,694	11,486	14,529
52.2111	Disposal fees	128,000	128,000	-	0.0%	126,447	137,226	127,993
52.2201	O & M Vehicles	1,500	1,500	-	0.0%	5,132	5,947	1,845
52.2321	Motor Pool charge	5,679	5,592	87	1.6%	5,592	5,925	2,962
52.3101	Property/Liab. Insurance	1,105	1,084	21	1.9%	1,084	1,034	962
52.3103	Workers Comp insurance	696	686	10	1.5%	708	684	728
52.3202	Comm. Service (Vzn,GPS)	768	768	-	0.0%	763	781	735
53.1110	Fuel	8,018	5,992	2,026	33.8%	6,832	6,121	5,844
53.1115	Supplies	150	400	(250)	-62.5%	138	138	30
53.1123	Protective supplies	500	500	-	0.0%	140	131	282
53.1124	Uniforms	1,700	1,400	300	21.4%	1,678	1,774	1,753
53.1550	Garbage containers	10,000	10,000	-	0.0%	9,994	19,398	11,524
56.1000	Depreciation	-	-	-	-	20,357	20,357	20,357
58.2200	Truck payments - GMA	21,862	21,862	-	0.0%	1,828	2,221	2,617
Total Operating Expenditures		191,619	189,478	2,141	1.1%	192,386	213,222	192,161
Total Expenditures		\$ 278,895	\$ 275,409	\$ 3,486	1.3%	\$ 278,806	\$ 292,272	\$ 263,451

Personnel Summary:

Equipment Operator w/CDL

Grade 11

Public Works Laborer

Grade 7

Recycling Operations

540 - 455

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 78,408	\$ 76,228	\$ 2,180	2.9%	\$ 76,645	\$ 76,013	\$ 67,904
51.2100	Insurance	7,929	16,158	(8,229)	-50.9%	7,744	7,993	6,188
51.2200	FICA	5,998	5,831	167	2.9%	5,863	5,269	4,663
51.2401	Pension & Retirement	8,989	6,811	2,178	32.0%	8,170	(486)	4,052
51.2700	Workers Comp claims	300	300	-	0.0%	14,937	407	2,640
Total Salaries & Benefits		101,624	105,328	(3,704)	-3.5%	113,359	89,197	85,447
Operating Expenditures								
52.1101	Admin Charge-General Fund	5,821	5,846	(25)	-0.4%	5,846	5,743	7,264
52.2111	Disposal fees	612	612	-	0.0%	612	612	561
52.2201	O & M Vehicles	3,000	2,000	1,000	50.0%	5,092	3,760	3,648
52.2202	O & M Buildings	1,000	1,000	-	0.0%	122	4,073	1,888
52.2203	O & M Equipment	1,800	500	1,300	260.0%	3,874	1,728	1,763
52.3101	Property insurance	1,209	1,195	14	1.2%	1,195	1,170	1,077
52.3103	Workers Comp insurance	889	877	12	1.4%	905	804	872
52.3202	Comm service (Vzn,GPS)	1,284	1,284	-	0.0%	1,274	1,301	1,645
52.3901	Shipping	900	900	-	0.0%	900	900	600
52.3902	EC Surcharge	684	684	-	0.0%	684	684	561
53.1110	Fuel	9,849	9,350	499	5.3%	9,160	9,216	8,623
53.1115	Supplies	1,000	1,000	-	0.0%	670	517	1,247
53.1124	Uniforms	1,300	1,000	300	30.0%	1,505	1,364	1,177
53.1210	Water & sewer	300	400	(100)	-25.0%	209	367	415
53.1230	Electricity	3,000	5,000	(2,000)	-40.0%	2,315	3,483	4,607
56.1000	Depreciation	-	-	-		13,663	13,663	15,373
58.2200	Baler payments - GMA	-	-	-		-	-	323
Total Operating Expenditures		32,648	31,648	1,000	3.2%	48,025	49,386	51,643
Total Expenditures		\$ 134,272	\$ 136,976	\$ (2,704)	-2.0%	\$ 161,385	\$ 138,583	\$ 137,090

Personnel Summary:

Public Works Supervisor Grade 24
Equipment Operator w/CDL Grade 11

Leaf & Limb Collection & Street Cleaning

540 - 458

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Salaries & Benefits								
51.1101	Wages	\$ 116,426	\$ 109,284	\$ 7,142	6.5%	\$ 110,503	\$ 101,234	\$ 93,304
51.1300	Overtime	500	500	-	0.0%	1,077	171	487
51.2100	Insurance	24,735	25,240	(505)	-2.0%	24,026	23,249	19,831
51.2200	FICA	8,907	8,360	547	6.5%	8,453	7,215	6,561
51.2401	Pension & Retirement	7,469	7,225	244	3.4%	9,923	(1,125)	(628)
51.2700	Workers Comp claims	500	500	-	0.0%	332	557	-
Total Salaries & Benefits		158,537	151,109	7,428	4.9%	154,314	131,300	119,555
Operating Expenditures								
52.1101	Admin Charge-General Fund	5,820	5,846	(26)	-0.4%	5,846	5,743	7,265
52.1203	Engineering fees	-	-	-	-	-	-	1,055
52.2201	O & M Vehicles	15,000	15,000	-	0.0%	11,098	16,181	14,516
52.2321	Motor Pool charge	5,679	5,593	86	1.5%	5,593	5,925	2,962
52.3101	Property/Liab. Insurance	1,105	1,084	21	1.9%	1,084	1,034	962
52.3103	Workers Comp insurance	1,321	1,257	64	5.1%	1,297	1,393	1,484
52.3202	Comm. Service (Vzn,GPS)	2,316	1,800	516	28.7%	2,258	1,805	2,202
53.1110	Fuel	13,272	9,245	4,027	43.6%	12,335	9,363	8,510
53.1123	Protective clothing	500	500	-	0.0%	305	522	854
53.1124	Uniforms	3,000	2,000	1,000	50.0%	3,160	3,844	2,087
53.1601	Small tools & equipment	350	350	-	0.0%	209	401	183
56.1000	Depreciation	-	-	-	-	9,275	9,275	7,323
Total Operating Expenditures		48,363	42,675	5,688	13.3%	52,459	55,485	49,405
Total Expenditures		\$ 206,900	\$ 193,784	\$ 13,116	6.8%	\$ 206,774	\$ 186,785	\$ 168,959

Personnel Summary:

Equipment Operator w/CDL	Grade 11	3 positions
Public Works Laborer	Grade 7	

Elbert Theatre Enterprise Fund (Fund 555)

Summary of Revenues and Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
ELBERT THEATRE ADMINISTRATION:							
Revenue	\$ 74,000	\$ -	\$ 74,000		\$ -	\$ -	\$ -
Expenditures	90,951	-	90,951		-	-	-
Net Elbert Theatre Income	(16,951)	-	(16,951)		-	-	-
ELBERTON ARTS CENTER:							
Revenue	4,000	-	4,000		-	-	-
Expenditures	9,869	-	9,869		-	-	-
Net Arts Center Income	(5,869)	-	(5,869)		-	-	-
MOVIES OPERATIONS:							
Revenue	92,500	92,500	-	0.0%	86,020	99,349	94,233
Expenditures	69,680	92,500	(22,820)	-24.7%	73,021	80,538	77,321
Net Movies Income	22,820	-	22,820		12,999	18,811	16,912
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -		\$ 12,999	\$ 18,811	\$ 16,912
Total Revenues	170,500	92,500	78,000	84.3%	86,020	99,349	94,233
Total Expenditures	170,500	92,500	78,000	84.3%	73,021	80,538	77,321
	\$ -	\$ -	\$ -		\$ 12,999	\$ 18,811	\$ 16,912

Revenue - Elbert Theatre Administration

555 - 611

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Elbert Theatre Revenue								
34.7401	Rental fees	\$ 6,000	\$ -	\$ 6,000		\$ -	\$ -	\$ -
39.1000	Transfer in - ElbertonNET	68,000	-	68,000		-	-	-
Total Elbert Theatre Revenue		\$ 74,000	\$ -	\$ 74,000		\$ -	\$ -	\$ -

Expenditures - Elbert Theatre Administration

555 - 611

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Expenditures								
51.1102	Salaries	\$ 47,330	\$ -	\$ 47,330		\$ -	\$ -	\$ -
51.2101	Insurance	8,250	-	8,250		-	-	-
51.2200	FICA	3,621	-	3,621		-	-	-
51.2401	Pension & Retirement	5,424	-	5,424		-	-	-
52.2202	O & M Buildings	2,028	-	2,028		-	-	-
52.2111	Solid Waste Disposal	1,008	-	1,008		-	-	-
52.2203	O & M Equipment	2,500	-	2,500		-	-	-
52.3101	Property insurance	3,648	-	3,648		-	-	-
52.3103	Workers Comp insurance	179	-	179		-	-	-
52.3201	Telephone service (Enet)	259	-	259		-	-	-
52.3206	Internet & website (Enet)	1,019	-	1,019		-	-	-
52.3701	Travel and training	250	-	250		-	-	-
53.1115	Office supplies	250	-	250		-	-	-
53.1210	Water & sewer	660	-	660		-	-	-
53.1220	Natural gas	1,725	-	1,725		-	-	-
53.1230	Electricity	12,800	-	12,800		-	-	-
Total Expenditures		\$ 90,951	\$ -	\$ 90,951		\$ -	\$ -	\$ -

Net Income - Elbert Theatre	\$ (16,951)	\$ -	\$ (16,951)		\$ -	\$ -	\$ -	\$ -
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Personnel Summary:

Theatre Manager

Grade 19

Revenue - Elberton Arts Center

555 - 614

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Arts Center Revenue								
34.7401	Rental fees	\$ 4,000	\$ -	\$ 4,000		\$ -	\$ -	\$ -
Total Arts Center Revenue		\$ 4,000	\$ -	\$ 4,000		\$ -	\$ -	\$ -

Expenditures - Elberton Arts Center

555 - 614

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Expenditures								
52.2202	O & M Buildings	\$ 1,500	\$ -	\$ 1,500		\$ -	\$ -	\$ -
52.2100	Cleaning services	2,100	-	2,100		-	-	-
52.2203	O & M Equipment	1,000	-	1,000		-	-	-
52.3101	Property insurance	1,824	-	1,824		-	-	-
52.3206	Internet service (Enet)	480	-	480		-	-	-
53.1115	Office supplies	250	-	250		-	-	-
53.1210	Water & sewer	240	-	240		-	-	-
53.1220	Natural gas	275	-	275		-	-	-
53.1230	Electricity	2,200	-	2,200		-	-	-
Total Expenditures		\$ 9,869	\$ -	\$ 9,869		\$ -	\$ -	\$ -

Net Income - Arts Center		\$ (5,869)	\$ -	\$ (5,869)		\$ -	\$ -	\$ -
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Revenue - Movies Operations

555 - 617

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Movies Revenue								
34.1920	Advertising sales	\$ 2,500	\$ 2,500	\$ -	0.0%	\$ 1,200	\$ 1,400	\$ 2,650
34.7201	Concession sales	30,000	30,000	-	0.0%	26,656	32,612	29,940
34.7301	Ticket sales	60,000	60,000	-	0.0%	58,164	65,337	61,643
Total Movies Revenue		\$ 92,500	\$ 92,500	\$ -	0.0%	\$ 86,020	\$ 99,349	\$ 94,233

Expenditures - Movies Operations

555 - 617

Budget:

Account	Description	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
Movies Expenditures								
51.1101	Wages	\$ 18,000	\$ 22,260	\$ (4,260)	-19.1%	\$ 17,963	\$ 17,987	\$ 17,970
51.2200	FICA	1,400	1,703	(303)	-17.8%	1,374	1,371	1,373
52.1200	Professional services	2,080	2,080	-	0.0%	2,040	2,120	2,080
52.2101	Cleaning expense	2,100	500	1,600	320.0%	1,820	-	125
52.3301	Advertising	3,000	10,816	(7,816)	-72.3%	8,091	10,944	10,260
52.3601	Movie rights	30,600	35,000	(4,400)	-12.6%	29,845	32,877	30,662
53.1101	Supplies & materials	1,500	2,000	(500)	-25.0%	589	2,305	1,405
53.1590	Concession expense	10,000	9,000	1,000	11.1%	10,195	11,727	9,371
53.1230	Utilities for Theatre	-	8,141	(8,141)	-100.0%	-	-	-
53.1750	Miscellaneous	1,000	1,000	-	0.0%	1,104	1,207	4,075
Total Movies Expenditures		\$ 69,680	\$ 92,500	\$ (22,820)	-24.7%	\$ 73,021	\$ 80,538	\$ 77,321

Net Income - Movies

\$ 22,820	\$ -	\$ 22,820	\$ 12,999	\$ 18,811	\$ 16,912
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Downtown Development Revolving Loan Special Revenue Fund (Fund 225)

Summary of Revenues and Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
REVENUES:							
31.4100 Transfer In - DDA	\$ 24,000	\$ 24,000	\$ -	0.0%	\$ -	\$ -	\$ -
Total Revenues	24,000	24,000	-	0.0%	-	-	-
EXPENDITURES:							
61.1001 RLF Cash for Loans	24,000	24,000	-	0.0%	-	-	-
Total Expenditures	24,000	24,000	-	0.0%	-	-	-
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -	0.0%	-	\$ -	\$ -

Hotel/Motel Tax Special Revenue Fund (Fund 275)

Summary of Revenues and Expenditures

	2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
REVENUES:							
31.4100 Hotel/Motel Tax	\$ 70,000	\$ 55,000	\$ 15,000	27.3%	\$ 72,894	\$ 59,668	\$ 55,836
Total Revenues	70,000	55,000	15,000	27.3%	72,894	59,668	55,836
EXPENDITURES:							
57.2001 Chamber of Commerce	-	-	-		25,515	15,000	20,000
57.2003 Tourism services	35,000	27,500	7,500	27.3%	10,932	3,992	2,500
61.1001 Transfer to General Fund	35,000	27,500	7,500	27.3%	36,447	29,585	34,933
Total Expenditures	70,000	55,000	15,000	27.3%	72,894	48,577	57,433
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -	0.0%	-	\$ 11,092	\$ (1,596)

2011 SPLOST Capital Projects Fund (Fund 322)

Summary of Revenues and Expenditures

		2019 Budget	2018 Budget	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	\$ -	\$ -	\$ -		\$ -	\$ 550,423	\$ 577,827
33.4318	GDOT Local Maint. Grant	-	-	-		-	105,631	94,414
36.1000	Interest Revenue	-	-	-		45	67	115
39.1205	Transfer In - Water	-	-	-		-	20,000	17,500
Total Revenues		-	-	-		45	676,122	689,856
EXPENDITURES:								
350- 58.1202	Fire Ladder Truck Payments	-	-	-		338,228	67,248	67,248
350- 53.1601	Fire - Equipment	-	-	-		-	9,912	-
321- 53.1603	Police - Equipment	-	-	-		-	-	19,805
321- 54.1405	Police Vehicles	-	-	-		-	77,487	106,629
410- 54.1405	Public Works Vehicles	-	-	-		-	14,339	33,984
422- 53.1126	Road Maintenance	-	-	-		113,060	510	151,789
422- 53.1127	Sidewalks	-	-	-		-	13,626	3,551
422- 53.1130	Stormwater Improvements	-	-	-		11,267	18,818	4,793
422- 54.1406	Lake Forest Dr culvert replacment	-	-	-		-	-	382,947
620- 53.1127	Park Repairs or Improvements	-	-	-		-	2,530	43,125
433- 54.1407	Sewer Line Rehab	-	-	-		-	-	229,738
619- 54.1401	Elbert Theatre equipment	-	-	-		-	-	918
Total Expenditures		-	-	-		462,555	204,468	1,044,527
Revenues Over / (Under) Expenditures		\$ -	\$ -	\$ -		\$ (462,510)	\$ 471,654	\$ (354,671)

2017 SPLOST Capital Projects Fund (Fund 320)

Summary of Revenues and Expenditures

		Budget 2019	Budget 2018	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
REVENUES:								
33.7100	Special Purpose Local Option Sales Tax - Elbert Co.	\$ 620,000	\$ 570,000	\$ 50,000	8.8%	\$ 598,341	\$ -	\$ -
33.4318	GDOT Local Maint. Grant	80,000	70,000	(10,000)	-14.3%	76,085	-	-
36.1000	Interest Revenue	200	-	200		117	-	-
39.1205	Transfer In - Water	20,000	20,000	-	0.0%	20,000	-	-
Total Revenues		720,200	660,000	60,200	9.1%	694,544	-	-
EXPENDITURES:								
321- 54.1405	Police vehicles	90,000	90,000	-	0.0%	178,412	19,405	-
350- 53.1601	Fire equipment	45,000	-	45,000		47,580	-	-
350- 54.1405	Fire lot concrete paving	40,000	-	40,000		-	-	-
410- 54.1405	Public Works equipment	165,000						
422- 53.1126	Road Maintenance	100,000	100,000	-	0.0%	59,061	-	-
422-54.	Stormwater improvements	-	-	-		85,000	-	-
444- 54.1416	Water projects	-	-	-		79,895	-	-
481- 54.1420	Broadband system extensions	150,200	470,000	(319,800)	-68.0%	-	-	-
619- 54.1401	Elbert Theatre equipment	-	-	-		-	34,304	-
755- 53.1127	Downtown revitalization projects	-	-	-		9,840	-	-
755-54- 1101	Jones Building apartments	130,000	-	-		32,025	-	-
Total Expenditures		720,200	660,000	60,200	9.1%	491,813	53,709	-
Revenues Over / (Under) Expenditures		\$ -	\$ -	\$ -		\$ 202,731	\$ (53,709)	\$ -

Elbert Hotel Enterprise Fund (Fund 558)

Summary of Revenues and Expenditures

	Budget 2019	Budget 2018	Variance 2019-18	% Change 2019-18	2018 Projected	2017 Actual	2016 Actual
REVENUES:							
36.1000 Interest revenue	\$ -	\$ -	\$ -		\$ -	\$ 44	\$ -
38.1001 Restaurant lease	14,400	14,400	-	0.0%	14,338	6,252	-
39.1200 Capital contribution	-	-	-		-	-	351,982
39.1000 Transfer In - Utility Fund	440,000	456,000	(16,000)	-3.5%	456,000	456,000	-
Total Revenues	454,400	470,400	(16,000)	-3.4%	470,338	462,297	351,982
EXPENDITURES:							
58.2201 Debt Service - Bond	441,396	449,232	(7,836)	-1.7%	228,332	208,643	137,083
56.1000 Depreciation expense	-	-	-		103,692	103,692	-
52.1200 Professional services	5,000	5,000	-	0.0%	-	14,021	-
52.3101 Property insurance	3,286	9,237	(5,951)	-64.4%	9,237	1,540	-
53.1101 Supplies & materials	4,718	1,931	2,787	144.3%	9,650	85,352	-
53.1230 Utilities expense	-	-	-		-	12,297	-
53.1750 Miscellaneous	-	5,000	(5,000)	-100.0%	-	25	19
Total Expenditures	454,400	470,400	(16,000)	-3.4%	350,911	425,570	137,102
Revenues Over / (Under) Expenditures	\$ -	\$ -	\$ -		\$ 119,427	\$ 36,727	\$ 214,881

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Rates and Fees Schedule Fiscal Year 2019

Part 1: Occupational Tax, Alcohol, and Regulatory Licenses	
Regulatory Permit	\$30
Insurance License	\$40
Professional License	\$100
Banking License	rates as per state law
Vending Machine License	\$30
Occupational Tax:	
Administrative Charge	\$30
Tax Class 1, per thousand dollars of gross receipts each year	\$0.50
Tax Class 2, per thousand dollars of gross receipts each year (manufacturers)	\$0.30
Peddler's/Transient Merchant - 30 days	\$30
Peddler's/Transient Merchant - 90 days	\$80
Non-profit Merchant/Peddler - 30 days only	\$15
Alcoholic Beverage Licenses per Calendar Year:	
On-premises Consumption:	
Beer & Malt Beverages	\$500
Wine	\$500
Distilled Spirits / Liquor	\$1,000
Retail Sales:	
Beer & Malt Beverages	\$500
Wine	\$500
Distilled Spirits / Liquor Package	\$5,000
Caterer, beer or wine, each	\$250
Caterer, distilled spirits	\$500
Temporary, beer or wine, each	\$100
Temporary, distilled spirits	\$250
Bond per each license classification, except	\$250
Bond per Retail Distilled Spirits/Package	\$2,500
Alcoholic Beverage Licenses are reduced by one-half for applications made after July 1 of each calendar year.	

Part 2: Fire Department Fees	
Fire reports	\$7
Water flow test for insurance	\$75
Fire contracts for first hour, 1 hour minimum	\$300
Each additional hour, 2 person crew	\$250
Burn permit	Free

Part 3: Police Services and Code Violations	
Parking tickets and parking violations	\$10
Habitual parking violations after declaration	\$50
Obstruction of officer, parking enforcement	\$50
Handicapped parking violations:	
1st offense	\$100
2nd offense	\$250
3rd and subsequent offenses	\$500

Part 3: Police Services and Code Violations	
Tag violations:	
Altered license plate	\$600
License plate used to conceal	\$600
Suspended registration	\$500
All other tag violations	\$80
Driver's license violations:	
Unlicensed driver	\$250
More than one driver's license	\$500
Wrong class of driver's license	\$200
License to be displayed on demand with production	\$10
License to be displayed on demand without production	\$250
Suspended license	\$750
2nd and subsequent offenses	\$1,500
Unlawful use of driver's license or ID	\$500
Allowing unlicensed person or minor to drive	\$300
Insurance violations (vehicle and motorcycle):	
No Insurance	
1st offense	\$500
2nd offense	\$1,000
3rd and subsequent offenses	\$1,500
False statement - insurance	\$1,000
No proof of insurance	\$25
Drunken and alcohol related offenses:	
Public drunk	\$150
Pedestrian under the influence	\$250
Open container in vehicle	\$150
Under age consumption	
1st offense	\$500
2nd offense	\$1,000
3rd and subsequent offenses	\$1,500
Sale or furnishing alcohol to a minor	
1st offense	\$750
2nd offense	\$1,000
3rd and subsequent offenses	\$2,000
Possession of less than 1 oz. of marijuana	\$1,000
Driving under the influence (DUI)	
1st offense	\$750
2nd offense	\$1,000
3rd and subsequent offenses	\$3,500
Serious traffic offenses:	
Reckless driving	
1st offense	\$500
2nd offense	\$1,000
3rd and subsequent offenses	\$1,500
Hands-Free Act violation - 1st \$50; 2nd \$100; Subsq \$150	

Part 3: Police Services and Code Violations	
Serious traffic offenses (cont'd):	
Engaging in a contest of speed	
1st offense	\$750
2nd offense	\$1,500
3rd and subsequent offenses	\$2,500
Leaving the scene of an accident	
1st offense \$600; 2nd offense \$800	
3rd and subsequent offenses	\$1,000
Any case involving an accident	\$250
Any defendant under the age of 21 must appear in court. Appearance is mandatory.	
All other traffic offenses not listed	\$80
Seat belt and child restraint violations:	
Child safety seat under 5 years of age	
1st offense \$50; 2nd and subsequent offenses \$100	
Failure to secure a minor	\$25
No seatbelt	\$15
Speeding 5-10 mph over limit	\$50
Speeding 11-15 mph over limit	\$80
Speeding 16-25 mph over limit	\$150
Speeding 26-35 mph over limit	\$200
Speeding 36 mph or greater over limit -	Must Appear
Speeding in school zone	\$175
Laying drags	\$200
Failure to yield to emergency vehicle	\$300
Failure to stop for school bus loading/unloading	\$200
Loud music from vehicle: 1st offense	\$80
2nd and subsequent offenses - doubles thereafter	
Littering: 1st offense \$150, 2nd offense \$500	
3rd and subsequent offenses	\$1,000
Animal at large	\$100
Dog registration, guard or dangerous (Sec. 6-30, 6-62):	
1st year \$200; Subsequent years \$100	
Cruelty to Animals (Section 6-33)	\$500
Vaccination violations (Section 6-44, 6-46)	\$100
Feeding stray and feral animals (Section 6-66)	
1st offense \$100; 2nd offense \$250	
3rd and subsequent offenses \$500	
Junk vehicles	\$500
Junk on premises (Section 16-62)	\$500
Building permit not obtained before work or construction (Section 22-192)	\$500
False alarms (Section 28-17)	\$500
Destruction of property (Section 28-15)	\$500
Overgrown yards	\$500
Disorderly conduct	\$500
Disorderly conduct (aggravated)	\$1,000
Public indecency	\$250
Discharging a firearm near the street	\$1,000
Fighting in public (riot or affray)	\$500
Concealed weapon	\$500

Part 3: Police Services and Code Violations	
Loitering for purposes of drug related activity	\$500
Contempt of court	\$100
All non-traffic offenses or code violations not listed	\$250
Fingerprinting for applications, licensing, etc.	\$20
Application fee for bonding companies	\$100
Report copies, per report	\$5
Police services or security, per hour	\$45

Part 4: Public Works Services	
Street services, minor projects or improvements- drainage, sidewalk, curbing	Cost of Material
Cemetery:	
Monument permit	\$30
Interment - adults and minors	\$800
Interment - cremains	\$175
Grave spaces, single lot	\$800
Grave spaces, double lot	\$1,500
Grave spaces, 4 or more, each	\$600
Animal control:	
Acceptance of animals from outside city	\$35
Adoption fee	\$25
Impoundment	\$35
Feeding per day	\$5

Part 5: Solid Waste Fees	
Residential collection per month	\$16.25
Residential landfill fee per month	\$3.75
Residential collection (Outside City Limits)/mo.	\$22.00
Poly-kart container	\$85.00
Dumpster sales	Cost + 10%
Dumpster lease, monthly	
2 cubic yard	\$8.50
4 cubic yard	\$10.50
6 cubic yard	\$13.00
8 cubic yard	\$15.00
Commercial Poly-kart collection per month	\$19.50
Commercial Poly-kart landfill fee per month	\$6.00
Commercial dumpster collection, monthly:	
2 cubic yard, per weekly pickup	\$33.00
4 cubic yard, per weekly pickup	\$46.00
6 cubic yard, per weekly pickup	\$51.00
8 cubic yard, per weekly pickup	\$64.00
Commercial dumpster landfill fee, monthly:	
2 cubic yard, per weekly pickup	\$19.00
4 cubic yard, per weekly pickup	\$38.00
6 cubic yard, per weekly pickup	\$57.00
8 cubic yard, per weekly pickup	\$76.00
Yard debris pickup, for limbs over 6" in diameter, or shrubbery, vines, or other items that cannot be chipped, per truck load, one load minimum. (Non-commercial use only.)	\$45.00

Part 6: Customer Service Fees	
Account establishment fee	\$25.00
Credit check fee	\$3.00
Copies, black and white	\$0.25
Copies, color	\$1.00
Returned check fee	\$35.00
Customer account history, per account	\$1.00
Research fee per hour, one hour minimum	\$25.00
Re-read utility meter, original reading accurate	\$25.00
Service charge for non-payment of account or reconnection:	
One utility service	\$45.00
Two utility services	\$65.00
Three utility services	\$75.00
Each utility services over three	\$25.00
After hours service charges	Doubled
On-call or after hours visit to customer premise, problem not with city facilities	\$45.00

Part 7: Security Lights	
100 watt HPS* or LED equivalent	\$9.50
100 watt HPS* or LED equiv., senior citizen	\$7.50
175 watt metal halide town and country light	\$15.00
250 watt metal halide cobrahead*	\$19.00
400 watt metal halide cobrahead*	\$24.00
1,000 watt metal halide flood*	\$36.00
1,500 watt metal halide flood*	\$48.00
Pole rental per month	\$1.00
New light installation fee, existing pole	\$65.00
New light installation fee, new pole set	\$185.00
*Some light fixtures are discontinued from service	

Part 8: Electric Services	
Underground electrical service installation	
Single phase including trenching and back-filling	
Secondary wire per foot	\$3.00
Primary wire per foot, single phase	\$6.00
Primary wire per foot, three phase	\$10.00
Minimum installation charge	\$200.00
Removing rock and obstructions	Cost + 5%
Overhead electrical service installation	
Each foot over 300 feet	\$1.50
CT Metering service installation	
First service	No Charge
Each additional service, per foot	\$1.00
Minimum installation charge after 1st srvc.	\$50.00
Clearing Right-of-Way for new construction	\$150/hour
All Service Rates are subject to increase/decrease according to the monthly Power Cost Adjustment (PCA) calculation.	

Part 8: Electric Services	
Residential electric service	
Minimum monthly bill	\$18.00
Base charge	\$12.50
Base charge, qualifying senior citizens	\$6.50
Summer billing per kWh (May-Oct.)	
First 500 kWh	\$0.1100
Next 500 kWh	\$0.1175
Over 1,000 kWh	\$0.1200
Non-Summer billing per kWh (Nov.-Apr.)	
First 500 kWh	\$0.1100
Next 500 kWh	\$0.1050
Over 1,000 kWh	\$0.1000
General Service Non-Demand electric service	
Minimum monthly bill	\$20.00
Base charge	\$20.00
Summer billing per kWh (May-Oct.)	
All kWh	\$0.1400
Non-Summer billing per kWh (Nov.-Apr.)	
All kWh	\$0.1200
General Service Demand electric service	
Minimum monthly bill	
\$35.00 plus \$7.50 per kW of Billing Demand	
Demand charge \$1.70 per kW of Billing Demand	
All consumption (kWh) not greater than 200 hours times the billing demand:	
First 6,000 kWh	\$0.1275
Over 6,000 kWh	\$0.1050
All consumption (kWh) in excess of 200 hours and not greater than 400 hours times the billing demand:	
	\$0.0750
All consumption (kWh) in excess of 400 hours times the billing demand:	
	\$0.0700
Large Industrial electric service	
Minimum monthly bill	
\$100.00 plus \$7.50 per kW of Billing Demand	
Demand charge \$1.95 per kW of Billing Demand	
All consumption (kWh) not greater than 200 hours times the billing demand:	
First 200,000 kWh	\$0.1200
Over 200,000 kWh	\$0.0850
All consumption (kWh) in excess of 200 hours and not greater than 400 hours times the billing demand:	
	\$0.0500
All consumption (kWh) in excess of 400 hours and not greater than 600 hours times the billing demand:	
	\$0.0400
All consumption (kWh) in excess of 600 hours times the billing demand:	
	\$0.0375

Part 9: Water and Sewer Services	
Water base charge, per month	
Inside City, 3/4"	\$7.72
Inside City, 1"	\$18.74
Inside City, 1 1/2"	\$29.77
Inside City, 2"	\$41.90
Inside City, Over 2"	\$83.79
Outside City, 3/4"	\$11.03
Outside City, 1"	\$25.36
Outside City, 1 1/2"	\$40.79
Outside City, 2"	\$57.33
Outside City, Over 2"	\$115.76
Water usage charges, per hundred cubic feet	
Inside City, First 20,000 cubic feet	\$2.05
Inside City, Over 20,000 cubic feet	\$1.68
Outside City, First 20,000 cubic feet	\$3.03
Outside City, Over 20,000 cubic feet	\$2.50
Sewer usage calculation	85% of water usage
Sewer usage calc., Granite mfg.	24% of water usage
Sewer base charge, per month	
Inside City, First 5,000 cubic feet	\$7.61
Inside City, Next 15,000 cubic feet	\$26.78
Inside City, Over 20,000 cubic feet	\$74.16
Outside City, First 5,000 cubic feet	\$11.02
Outside City, Next 15,000 cubic feet	\$37.08
Outside City, Over 20,000 cubic feet	\$99.91
Sewer usage charges, per hundred cubic feet	
Inside City, First 20,000 cubic feet	\$2.89
Inside City, Over 20,000 cubic feet	\$2.50
Outside City, First 20,000 cubic feet	\$3.63
Outside City, Over 20,000 cubic feet	\$2.93
Water Taps	
3/4" tap	\$650.00
1" tap	\$850.00
1 1/2" tap	\$900.00
2" tap	\$1,200.00
Over 2" tap	Cost plus 10%
Sewer Taps	
	\$650.00
Additional installation for water/sewer taps -	
street cuts, patches, holes, lines	\$100 plus \$12.50 per foot
Removing rock or obstructions, hauling	Cost plus 5%
To convert rate per 100 cu. ft. to rate per 1,000 gallons, divide rate per 100 cu. ft. by 748 & multiply by 1,000.	

Part 10: Natural Gas Services	
Base charge, per month	
Residential and commercial	\$8.50
Interruptible or industrial	\$50.00
Agricultural	\$45.00
Interruptible contract rate	\$0.10/Mcf discount from retail
Gas taps	\$250.00
Gas line installation, per foot	\$1.00
Additional installation for gas taps -	
street cuts, patches, holes, lines	\$100 plus \$12.50 per foot
Clearing Right-of-Way for new construction	\$150/hour
Removing rock or obstructions, hauling	Cost plus 5%
Relocating lines and customer requests	Cost
Re-lighting pilot lights after non-pay disconnect	\$35.00
Reconnection fee after outage of 4 months	\$65.00

Part 11: ElbertonNET Broadband Television	
Basic cable	\$33.95
Expanded cable	\$79.95
Premier cable	\$89.95
HBO	\$20.00
Cinemax	\$11.00
Starz!/Encore	\$11.00
Showtime	\$14.00
Playboy	\$15.00
Monthly box rental, after 1st & 2nd box	\$3.95
Digital box, after 2nd box (one time fee)	\$45.00
Digital Video Record (DVR), per box	\$55.00
Monthly DVR fee, per box	\$6.95
Standard installation, up to 2 drops	Free
Additional drop, same trip, each	\$25.00
Additional drop, different trip, first	\$45.00
Reconnection fee, from office	\$25.00
Service charge, per hour, 1 hour minimum	\$45.00
Not returning digital box and remote	\$45.00
Change of service from office, each call	\$5.00

Part 12: ElbertonNET Internet Services	
Broadband Basic, with TV	\$39.95
Wideband 50, with TV	\$59.95
Wideband 100, with TV	\$99.95
Wideband 200, with TV	\$139.95
Internet packages without TV are \$20.00 additional per mo.	
Wireless modem gateway	\$6.00
CAT5c installation, under 100 ft.	\$85.00
CAT5c installation, 100 ft.-300 ft.	\$125.00
Optical connections, per contract and specifications	
Domain, web hosting, or e-mail only accounts varies	
per plan and service type selected.	
Set-up charges also apply on web hosting services.	

Part 13: ElbertonNET Digital Phone Service	
Residential phone with high speed Internet	\$79.95
Residential phone w/ Internet & Expanded TV	\$134.95
Residential phone w/ Internet & Premier TV	\$144.95
Residential phone w/ Wideband 50 & Expanded	\$149.95
Residential phone w/ Wideband 50 & Premier	\$159.95
Biz Bundle - 1 line w/ Internet	\$89.95
Biz Bundle - 2 lines w/ Internet	\$129.95
Additional lines	\$39.95
Domestic Long Distance	Included
International Long Distance	Published Rate
Standard installation	Free
Modem/LMTA not returned	\$45.00

Part 14: Inspection & Land Use Fees

Building permits, based on value of construction:

\$1,000 of value and less	\$0.00	
\$1,001 to \$50,000 of value	\$82.50	plus \$6.50 for each thousand and fraction of a thousand over \$1,000
\$50,001 to \$100,000 of value	\$401.00	plus \$5.50 for each thousand and fraction of a thousand over \$50,000
\$100,001 to \$500,000 of value	\$676.00	plus \$4.60 for each thousand and fraction of a thousand over \$100,000
\$500,001 and over in value	\$2,476.00	plus \$3.65 for each thousand and fraction of a thousand over \$500,000

Porch & Deck permits, based on value of construction:

\$1,000 of value and less	\$0.00	
\$1,001 to \$50,000 of value	\$57.50	plus \$6.50 for each thousand and fraction of a thousand over \$1,000
\$50,001 to \$100,000 of value	\$376.00	plus \$5.50 for each thousand and fraction of a thousand over \$50,000
\$100,001 to \$500,000 of value	\$651.00	plus \$4.60 for each thousand and fraction of a thousand over \$100,000
\$500,001 and over in value	\$2,451.00	plus \$3.65 for each thousand and fraction of a thousand over \$500,000

Driveway permits, based on width of drive

	\$100.00	Up to 14 feet wide
Plus:	\$7.00	per each foot over 14 feet

Plumbing permits, based on number and type of fixtures:

Plumbing permit	\$65.00	
Plus: Fixtures	\$2.75	per each plumbing fixture, water closet, tub, shower, lavatory, sink, washing machine, dishwasher, food disposal, urinals, drinking fountain, bidet, water heater, sand trap, or grease interceptor
Plus: Service lines	\$5.00	per each water service, distribution line, drainage/vent line, and sewer service
Plus: Service taps	\$25.00	per each cesspool, sanitary sewer with or without cut, and storm sewer
Plus: Attachments and drains	\$7.00	per each building sewer, floor drain, condensate drain, and oil interceptor
Plus: Backflow devices	\$2.75	per each vacuum breaker or backflow preventative device

Electrical permits, based on number and type of circuits, fixtures, devices, and appliances:

Electrical permit, 100 amp service	\$65.00	
Electrical permit, 200 amp service	\$65.00	
Electrical permit, over 200 amp service	\$65.00	plus \$0.15 per ampere
Plus: Circuits	\$0.30	per circuit
Plus: Appliances and devices	\$0.75	per each appliance or device, 1 to 10 kW
Plus: Appliances and devices	\$1.25	per each appliance or device, 10 to 25 kW
Plus: Appliances and devices	\$1.25	per each appliance or device over 25 kW, plus \$0.15 per kW over 25
Plus: Pumps	\$0.50	per each pump
Plus: Fixtures	\$0.20	per each fixture

Mechanical/HVAC permits, based on value of work:

Mechanical/HVAC permits	\$65.00	
Plus: Installation type	\$5.00	per replacement of existing unit
	\$10.00	per installation of new unit
Plus: BTU rating fee	\$0.00	Less than 34K BTUs
	\$5.00	34K - 165K BTUs
	\$10.00	166K - 330K BTUs
	\$15.00	331K - 1,165K BTUs
	\$25.00	1,166K - 3,330K BTUs
	\$35.00	3,331K BTUs and up
Plus: Value fee	\$0.00	First \$1,000 in value
	\$2.00	per each thousand and fraction of a thousand over \$1,000 in value

Part 14: Inspection & Land Use Fees

Natural gas service permits, based on number and size of units

Natural gas service permit	\$65.00
Plus:	\$3.00 per each fixture less than 125,000 BTUs
Plus:	\$4.00 per each fixture 125,000 - 250,000 BTUs
Plus:	\$5.00 per each fixture 250,000 - 400,000 BTUs
Plus:	\$8.00 per each fixture 400,000 - 1,000,000 BTUs
Plus:	\$10.00 per each fixture 1,000,000 - 5,000,000 BTUs
Plus:	\$20.00 per each fixture over 5,000,000 BTUs
Plus:	\$2.00 Over Five objects per category.

Sign permit, based on value of construction

\$1,009 of value and less	\$65.00
\$1,010 of value and over	\$65.00 plus \$7.00 for each thousand and fraction of a thousand over \$1,010

Roofing permit	\$30.00	Re-inspection fees:	
Demolition permit	\$150.00	1st re-inspection	\$50.00
Relocating structure or building	\$200.00	2nd re-inspection	\$75.00
Mobile home application fee	\$50.00	3rd re-inspection	\$100.00
Conditional use application fee	\$100.00	After-hours inspections	\$75.00
Plans review	\$30.00	Inspections outside city limits	\$75.00
Zoning adjustment application fee	\$200.00	Inspections, customer request/no permit	\$75.00
Billboard inspection per sign per year	\$350.00	Land disturbance application	\$40.00
		Land disturbance permit	\$40.00

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City of Elberton Pay Structure
Fiscal Year 2019

<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
7	\$ 24,910	\$ 29,892	\$ 34,874
9	26,228	31,474	36,720
10	27,546	33,055	38,565
11	28,861	34,633	40,405
12	30,301	36,361	42,421
13	31,280	37,340	43,400
14	32,023	38,546	45,070
15	33,167	40,277	47,386
18	36,807	43,467	50,127
19	37,531	44,521	51,510
20	38,225	46,620	55,016
21	39,394	47,272	55,150
22	42,027	50,432	58,837
23	43,344	52,013	60,681
24	44,662	53,594	62,525
27	51,244	64,776	78,308
30	55,193	68,357	81,521
32	57,825	71,241	84,656
35	61,775	81,446	101,117
40	65,726	91,651	117,578

City of Elberton Headcount Summary

Fiscal Year 2019 Budget

Funds / Divisions	FY 2019	FY 2018 Total	FY 2017 Total	FY 2016 Total	FY 2015 Total	FY 2019 Elected, Appointed, or Part Time
	Full Time Positions					
<u>General Fund</u>						
Mayor & Council						6
City Manager	1	1	1	1	1	
City Clerk / Human Resources	2	2	2	2	2	
Finance	1	2	2	2	2	
City Attorney						1
Municipal Court	1	1	1	1	1	1
City Marshal & Zoning	1	1	1	1	1	
Main Street Elberton	1	1	1	1	1	
Elbert Theatre		1	1	1	1	
Building Inspections	1	1	1	1	1	
Police-Administration	2	2	2	2	2	
Police-Investigation	2	2	2	2	2	
Police-Uniform Patrol	17	17	17	17	17	
Police-Special Operations	1	1	1	1	1	
Animal Control	1	1	1	1	1	
Fire	16	16	16	16	16	
Parks and Public Spaces	1					
Public Works-Administration	1	1	1	1	1	
PW-Infrastructure Maintenance	6	6	6	6	6	
PW-Motor Pool	2	2	2	2	2	
PW-Cemetery	1	1	1	2	2	
	58	59	59	60	60	8
<u>Public Utilities Fund</u>						
Sewer Plants	5	5	5	5	5	
Water Plant	4	4	3	3	3	
Water/Sewer Distribution	6	6	6	6	6	
Electric Distribution	7	7	7	7	7	
Gas Distribution	6	5	6	6	5	
Administration	3	2	2	2	1	
Meter Reading and Servicing	2	2	2	2	3	
Warehouse	1	2	2	2	2	
Customer Service	7	7	7	7	7	1
Information Technology	1	1	1	1	1	
	42	41	41	41	40	1
<u>ElbertonNET Fund</u>						
Video Production		1	1	1	1	2
Distribution	6	5	5	4	4	
	6	6	6	5	5	2

City of Elberton
Headcount Summary
Fiscal Year 2019 Budget

Funds / Divisions	FY 2019	FY 2018 Total	FY 2017 Total	FY 2016 Total	FY 2015 Total	FY 2019 Elected, Appointed, or Part Time
	Full Time Positions					
<u>Solid Waste Fund</u>						
Leaf & Limb & Street Cleaning	4	4	4	4	4	
Residential	4	4	4	4	4	
Commercial	2	2	2	2	2	
Recycling	2	2	2	2	2	
	12	12	12	12	12	0
<u>Elbert Theatre Enterprise Fund</u>	1					8
SUB-TOTAL - City of Elberton	119	118	118	118	117	19
<u>Downtown Development Authority</u>						
Administration	1	1				
Guest Services	3	4				5
Housekeeping		1				7
	4	6				12
GRAND TOTAL	123	124	118	118	117	31

City of Elberton Authorized Positions - Fiscal Year 2019

The City of Elberton has six elected officials, three appointed officials, and has thirteen operating departments across seven operating funds. The City employs 123 full-time positions and 31 part-time positions.

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part- time
ELECTED OFFICIALS:			
<u>100-110: Mayor and Council</u>	Mayor		Part-time
	Council Member - Ward 1		Part-time
	Council Member - Ward 2		Part-time
	Council Member - Ward 3		Part-time
	Council Member - Ward 4		Part-time
	Council Member - Ward 5		Part-time
Total Elected Officials		<u>0</u>	<u>6</u>
APPOINTED OFFICIALS:			
<u>100-132: City Manager</u>	City Manager	40	
<u>100-153: City Attorney</u>	City Attorney		Part-time
<u>100-250: Municipal Court</u>	Municipal Court Judge		Part-time
Total Appointed Officials		<u>1</u>	<u>2</u>
DEPARTMENT: CITY CLERK			
<u>100-133: City Clerk</u>	City Clerk/Human Resources Director	27	
<u>100-154: Human Resources</u>	Office Manager	18	
<u>100-619: Elbert Theatre</u>	Theatre Manager	19	
<u>555-000: Elbert Theatre Movies</u>	Shift Leader, 4 positions		Part-time
	Clerk, 4 positions		Part-time
Total Department Employees		<u>3</u>	<u>8</u>
DEPARTMENT: CITY MARSHAL & ZONING			
<u>100-740: City Marshal, Planning and Zoning</u>	City Marshal/Zoning Administrator	24	
Total Department Employees		<u>1</u>	<u>0</u>
DEPARTMENT: MAIN STREET ELBERTON			
<u>100-755: Main Street Elberton</u>	Main Street Manager	19	
Total Department Employees		<u>1</u>	<u>0</u>
DEPARTMENT: PARKS AND PUBLIC SPACES			
<u>100-620: Parks and Public Spaces</u>	Landscape Technician	14	
Total Department Employees		<u>1</u>	<u>0</u>

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part- time
DEPARTMENT: POLICE			
<u>100-321: Police Administration</u>	Police Chief	30	
	Office Manager	18	
<u>100-250: Municipal Court</u>	Municipal Court Clerk	14	
<u>100-322: Criminal Investigation</u>	Chief Investigator	21	
	Investigator	18	
<u>100-323: Uniform Patrol</u>	Operations Commander	23	
	Shift Commander	20	
	Shift Commander	20	
	Shift Commander	20	
	Shift Commander	20	
	Assistant Shift Commander	18	
	Assistant Shift Commander	18	
	Assistant Shift Commander	18	
	Assistant Shift Commander	18	
	Patrol Officer I	12	
	Patrol Officer I	12	
	Patrol Officer I	12	
	Patrol Officer I	12	
	Patrol Officer I	12	
	Patrol Officer I	12	
	Patrol Officer I	12	
	Patrol Officer I	12	
<u>100-324: Community Relations</u>	Special Operations Officer	18	
<u>100-391: Animal Control</u>	Animal Control Officer	12	
Total Department Employees		24	0
DEPARTMENT: FIRE			
<u>100-350: Fire Department</u>	Fire Chief	30	
	Fire Shift Commander	20	
	Fire Shift Commander	20	
	Fire Shift Commander	20	
	Fire Assistant Shift Commander	18	
	Fire Assistant Shift Commander	18	
	Fire Assistant Shift Commander	18	
	Senior Firefighter	14	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter II	13	
	Firefighter I	12	
<u>100-720: Building Inspections</u>	Fire & Building Inspector	20	
Total Department Employees		17	0

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part- time
DEPARTMENT: FINANCE & PUBLIC WORKS			
<u>100-151: Finance</u>	Controller & Public Works Director	35	
	Accounting Technician	14	
<u>100-410: Public Works Administration</u>	Office Manager	18	
<u>100-421: Infrastructure Maint. and Construction</u>	Facilities Construction Manager	27	
	Public Works/Streets Supervisor	24	
	Public Works/Streets Foreman	18	
	Infrastructure Technician	14	
	Infrastructure Technician	14	
	Equipment Operator no/CDL	10	
<u>100-490: Motor Pool</u>	Lead Mechanic	18	
	Mechanic I	12	
<u>100-495: Cemetery</u>	Equipment Operator w/CDL	11	
<u>540-451: Residential Solid Waste</u>	Equipment Operator w/CDL	11	
	Public Works Laborer	7	
	Public Works Laborer	7	
	Public Works Laborer	7	
<u>540-452: Commercial Solid Waste</u>	Equipment Operator w/CDL	11	
	Public Works Laborer	7	
<u>540-455: Recycling</u>	Public Works Supervisor	24	
	Equipment Operator w/CDL	11	
<u>540-458: Leaf & Limb & Street Cleaning</u>	Equipment Operator w/CDL	11	
	Equipment Operator w/CDL	11	
	Equipment Operator w/CDL	11	
	Public Works Laborer	7	
Total Department Employees		24	0

DEPARTMENT: WATER & WASTEWATER

<u>520-435: Wastewater Plants</u>	Chief Plant Operator I	22	
	Wastewater Operator I	18	
	Wastewater Operator II (dual license)	17	
	Wastewater Operator III (dual license)	14	
	Wastewater Operator III	12	
<u>520-443: Water Filter Plant</u>	Chief Plant Operator I	22	
	Filter Plant Operator II	15	
	Filter Plant Operator III (dual license)	14	
	Filter Plant Operator III	12	
<u>520-444: Water & Sewer Distribution</u>	Director of Operations	32	
	Foreman	24	
	Assistant Foreman	18	
	Serviceman I	7	
	Serviceman I	7	
	Serviceman I	7	
Total Department Employees		15	0

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part- time
DEPARTMENT: ELECTRIC & BROADBAND			
<u>520-461: Electric Distribution Operations</u>	Director of Operations	32	
	Foreman	24	
	Journeyman Lineman	22	
	Journeyman Lineman	22	
	Journeyman Lineman	22	
	Journeyman Lineman	22	
	Serviceman I	7	
<u>525-481: Broadband Distribution Operations</u>	Operations Manager	27	
	Foreman	24	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
	Telecomm. Technician	22	
Total Department Employees		13	0
DEPARTMENT: NATURAL GAS			
<u>520-473: Natural Gas Distribution</u>	Director of Operations	32	
	Foreman	24	
	Journeyman Welder	18	
	Serviceman II	15	
	Serviceman II	15	
	Serviceman I	7	
<u>520-492: Combined Warehousing</u>	Purchasing Agent & Cemetery Sexton	27	
Total Department Employees		7	0
DEPARTMENT: ADMINISTRATIVE SERVICES			
<u>520-490: Utilities Administration</u>	Director of Administrative Services	32	
<u>520-491: Meter Reading & Servicing</u>	Meter Service Technician	12	
	Meter Service Technician	12	
<u>520-495: Information Technology Systems</u>	Information Technology Manager	27	
Total Department Employees		4	0
DEPARTMENT: CUSTOMER CARE			
<u>520-493: Customer Service & Marketing</u>	Director of Customer Care	32	
	Customer Service Representative	12	
	Customer Service Representative	12	
	Customer Service Representative	12	
	Customer Service Representative	12	
	Cashier/Clerk	9	
	Cashier/Clerk	9	
	Cashier/Clerk		Part-time
<u>520-490: Utilities Administration</u>	Communications Manager	15	
<u>525-483: Video Production</u>	Video Intern		Part-time
	Video Intern		Part-time
Total Department Employees		8	3

CATEGORY / Accounting Division	Position / Job Title	Full-time Pay Grade	Part- time
DEPARTMENT: ELBERT HOTEL, DOWNTOWN DEVELOPMENT AUTHORITY			
<u>235-751: Administration</u>	Hotel Manager	24	
<u>235-752: Guest Services</u>	Guest Services Associate	7	
	Guest Services Associate	7	
	Guest Services Associate	7	
	Guest Services Associate, 5 positions		Part-time
<u>235-753: Housekeeping</u>	Housekeeper, 5 positions		Part-time
Total Department Employees		4	12
GRAND TOTAL - ALL EMPLOYEES		123	31